



United Nations

**United Nations Relief and
Works Agency for Palestine Refugees
in the Near East**

**Financial report and
audited financial statements**

for the biennium ended

31 December 1995 and

**Report of the
Board of Auditors**

General Assembly

**Official Records • Fifty-first Session
Supplement No. 5C (A/51/5/Add.3)**

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[31 July 1996]

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LETTERS OF TRANSMITTAL

31 July 1996

Sir,

I have the honour to transmit to you the financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the biennium 1994-1995 ended 31 December 1995, which were submitted by the Commissioner-General. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osei Tutu PREMPEH
Auditor General of Ghana
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

29 March 1996

Sir,

Pursuant to financial regulation 12.1, I have the honour to submit the accounts of the United Nations Relief and Works Agency for the Palestine Refugees in the Near East for the biennium ended 31 December 1995, which I hereby approve. The financial statements have been prepared and certified as correct by the Comptroller.

Accept, Sir, the assurances of my highest consideration.

Yours faithfully,

(Signed) Peter HANSEN
Commissioner-General

The Chairman of the Board of Auditors
United Nations
New York

I. FINANCIAL REPORT FOR THE BIENNIUM ENDED 31 DECEMBER 1995

Operations

1. The United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) provides education, health and relief and social services to about 3.2 million Palestine refugees in five areas in the Near East. These areas are Jordan, Lebanon, the Syrian Arab Republic and the West Bank and Gaza Strip area. Its headquarters are in Vienna; headquarters branches are located in Amman, Jordan, and Gaza.

2. During the 1994-1995 biennium, 819,052 children were enrolled in UNRWA's 642 elementary and preparatory schools, served by 11,755 teachers. An additional 119,956 pupils attended government and private schools at these education levels and 57,880 students attended schools at the secondary level at no expense to UNRWA. During the biennium, vocational, technical and pre-service teacher training was provided in eight training centres, with a total enrolment of 10,706 trainees and 549 instructors. Additionally, in-service training courses were provided for 1,379 teachers through the education development centres attached to each field office. At the university level, 1,752 students benefited from the Agency's scholarship programme. Total expenditure in the biennium on the education programme amounted to \$277.5 million against a biennium budget of \$309.1 million, representing about 47.7 per cent of the Agency's total regular budget.

3. The Agency's health programme covers curative and preventive medical services, which are provided through 122 health clinics. During the biennium, 12,921,616 visits were paid to these clinics by refugee patients for medical consultations. Hospitalization is provided at heavily subsidized rates in 27 hospitals with which the Agency has special agreements. In Jordan these services are provided through a cash reimbursement scheme. During the biennium, 249,440 bed days were utilized by refugees in contracted hospitals. Environmental health services are also part of the health programme, as is the supplementary feeding programme for pre-school children, pregnant women and nursing mothers. Total expenditure in the biennium on the health programme amounted to \$102.5 million against a biennium budget of \$118.9 million, representing about 18.3 per cent of the Agency's total regular budget.

4. The Agency's relief and social services provide socio-economic support for the most disadvantaged of the Palestine refugees and facilitate self-reliance. At the end of 1995, 181,383 refugees were enrolled in the special hardship programme, representing 5.6 per cent of the total registered refugee population. They belonged to 45,567 families, an average of four persons per family receiving "special hardship" assistance, consisting of food, shelter repair, selective cash grants for those in extreme distress, preferential access to vocational and teacher training and small grants or loans to establish individual or group self-support projects. The social services comprise family casework (counselling and support to solve socio-economic problems), poverty alleviation projects and related skill-training, women's programmes, community-based rehabilitation of the disabled and projects to develop community facilities, especially for children and youths. These services are open to all eligible refugees. Total expenditure in the biennium on the relief and social services programme amounted to \$58.3 million against a biennium budget of \$64.6 million, representing about 10 per cent of the Agency's total regular budget.

5. In support of the three substantive programmes described above, the Agency provides supply and transport, architectural and engineering services for construction and maintenance, and administrative services, which together accounted for the remaining 24 per cent of the Agency's total regular budget.

6. UNRWA operates an emergency-related fund titled Extraordinary Measures in Lebanon and the Occupied Territory (EMLOT). In the biennium, UNRWA received over \$20.8 million in cash and in-kind contributions to EMLOT, but expended almost \$28.4 million. The over-expenditure of \$7.6 million, together with the balance brought forward from 1993, resulted in a deficit by the end of the biennium of \$17.8 million. The accounts for this fund are shown in statements XII and XIII.

7. The Expanded Programme of Assistance (EPA) was set up in addition to the immediate measures that the Agency had undertaken in response to the situation arising from the intifadah and the Israeli countermeasures. The Agency requested and received special contributions for improving the infrastructure in the West Bank and Gaza Strip area shelter rehabilitation in new or expanded sewage systems in the camps, and to some limited extent for providing the Agency with better facilities to run its education, health and relief and social programmes in the West Bank and Gaza Strip area. In the biennium, 89 projects were under implementation and expenditure amounted to \$17.4 million was incurred, leaving \$5 million available at the end of 1995. However, it is anticipated that this programme will be phased out and replaced by the Peace Implementation Programme. The accounts for EPA are contained in statements XIV and XV.

8. Following the historic signing of the Declaration of Principles on Interim Self-Government Arrangements, by the Government of the State of Israel and the Palestine Liberation Organization (PLO) on 13 September 1993, UNRWA initiated a new programme, entitled the Peace Implementation Programme (PIP). The programme was developed in close consultation with the Agency's Advisory Commission, major donors and the Palestinian leadership and was officially launched by the Commissioner-General on 6 October 1993. Under this programme, the Agency has begun to undertake special construction and development projects in the West Bank and Gaza Strip, addressing the needs of Palestine refugees in education, environmental health, primary health care, income generation and social services. The programme also targets similar needs of Palestine refugees residing in Jordan, Lebanon and the Syrian Arab Republic. Projects developed under the programme respond to objectives identified by the Secretary-General's Task Force on Economic and Social Development of the Gaza Strip and Jericho. The programme forms part of the United Nations integrated approach in support of the transition period in the West Bank and Gaza Strip and will replace the Expanded Programme of Assistance, which will be gradually phased out. At 31 December 1995, total pledges for the Peace Implementation Programme amounted to over \$152.6 million. The accounts for this programme are contained in statements XVIII and XIX.

9. The quality and adequacy of hospital services in Gaza have deteriorated to a level considered to be far from acceptable by international standards. In 1990, the Commissioner-General launched an appeal for funds to construct a 232-bed general hospital to provide much needed additional hospital beds and other health services such as outpatient, diagnostic, therapeutic and supporting services. During the biennium, the Agency received \$11.0 million. The accounts for the Gaza General Hospital Fund are shown in statements XVI and XVII.

10. The General Assembly, in its resolution 48/40 A of 10 December 1993, inter alia, requested that the headquarters of UNRWA should be transferred as soon as practicable to its area of operations. The Secretary-General has directed that action be taken so that the move of UNRWA headquarters from Vienna to its area of operations, Gaza, may be achieved promptly and efficiently. The Agency has prepared detailed plans to implement the instructions of the Secretary-General and the request of the General Assembly and planned to transfer its headquarters to Gaza on or about 15 July 1996.

Biennium budget and expenditure

11. The financial statements and schedules in chapter V show the financial results of the Agency's operations. At the end of that chapter, notes to the financial statements explain the Agency's accounting policies and give additional information on the individual statements and schedules.

12. The following paragraphs summarize the financial results for the biennium. As for previous accounting periods, UNRWA's accounts will be published, in a summarized version, highlighting the Agency's financial results for 1994-1995.

13. Statement I shows the budget for the biennium 1994-1995 (the planned expenditure for those two years) and the actual expenditure.

14. The statement shows the grand total of all the Agency's activities. They are contained in different sub-budgets, starting with the General Fund, which comprises the different services, and continuing with funded ongoing activities and other activities. A graph showing the different sub-budgets, their status and their connection to each other is included. It should be noted that, for 1996-1997, the Agency has adopted a simplified budgetary format.

15. The Agency's budget as detailed in statement I is the operating budget for the biennium 1994-1995. It consists of the following elements (in millions of United States dollars):

Regular budget	647.8
Extraordinary Measures in Lebanon and the Occupied Territory (all funds) (EMLOT)	35.1
Expanded Programme of Assistance (EPA)	23.1
Gaza General Hospital	24.6
Peace Implementation Programme (PIP)	119.9
Headquarters relocation to Gaza	<u>3.5</u>
	<u>854.0</u>

16. The figure for the regular budget includes \$9 million budgeted for various capital and special projects on the basis of funds received before the year but not spent by the end of 1995. The reason for including these budgetary provisions is to enable meaningful comparisons to be made between the budget and expenditure figures also under the heading of capital and special projects.

17. The budget figure for the Expanded Programme of Assistance (EPA) consists of allotments set up on the basis of the funds received from 1988 to 1995 in response to various appeals made by the Agency to solicit special contributions for projects aimed at improving the living conditions of the refugee population, mainly in the West Bank and Gaza.

Financial results

18. UNRWA's General Fund ended the biennium with an excess of income over expenditure of about \$15.7 million.

19. The Working Capital of UNRWA is not a statutory operating reserve but is the balance remaining in the General Fund after liabilities are deducted from assets. The working capital account is used for three purposes: (a) to meet temporary, current year imbalances in cash flow, (b) to fund unforeseen needs and (c) in the event of a substantial reduction in the Agency's programme, to meet any extraordinary liquidating liabilities. The working capital was increased in the biennium by \$15.7 million, the excess of income over expenditure, and therefore rose from \$5.5 million to \$10.2 million. (Pledges made by several donors for 1995 were not received until early 1996. The accounting principles of the Agency require that those contributions be recorded when they are received. Of those outstanding pledges, \$3.8 million were subsequently received.)

20. Statement III shows the Agency's working capital, as well as all other fund balances. It should be noted, however, that these other balances are earmarked for special purposes and would therefore not be available to cover part of the costs of the Agency's core programmes, if such a need should occur.

21. The results for the biennium show, as previously stated, a surplus of \$15.7 million, and, as at 31 December 1995, the working capital of the Agency was \$10.2 million. It should be recalled, however, that reserves were set aside which could be treated as part of the working capital. With this, the Agency's revised working capital as at 31 December 1995 would increase by \$8.3 million to \$18.5 million. On the other hand, the working capital may have to be decreased by the following items:

(a) Funded ongoing activities are projects that are part of the core programme of the Agency, a designation used because the Agency has tried to obtain specific donations for the individual components. This has been moderately successful. At 31 December 1995, the accumulated deficit for funded ongoing activities was \$1.9 million. If donations cannot be obtained, this deficit, or part thereof, will have to be absorbed by the working capital of the General Fund.

(b) The accumulated deficit at the end of 1995 for the EMLOT programme of \$17.8 million has to be funded, and the only source is the working capital of the General Fund.

(c) In addition, there are two projects in the EPA programme and one project in the Gaza General Hospital programme that have a combined accumulated deficit as at 31 December 1995 of \$6.1 million. This deficit has to be funded, and, again, the working capital of the General Fund is the only source.

(d) The Agency is committed, from 1 January 1996, to set aside each biennium a certain amount so that over a given period there will be sufficient

funds to cover termination payments to staff when the Agency is dissolved. The working capital fund of the Agency is not in a position to absorb this commitment.

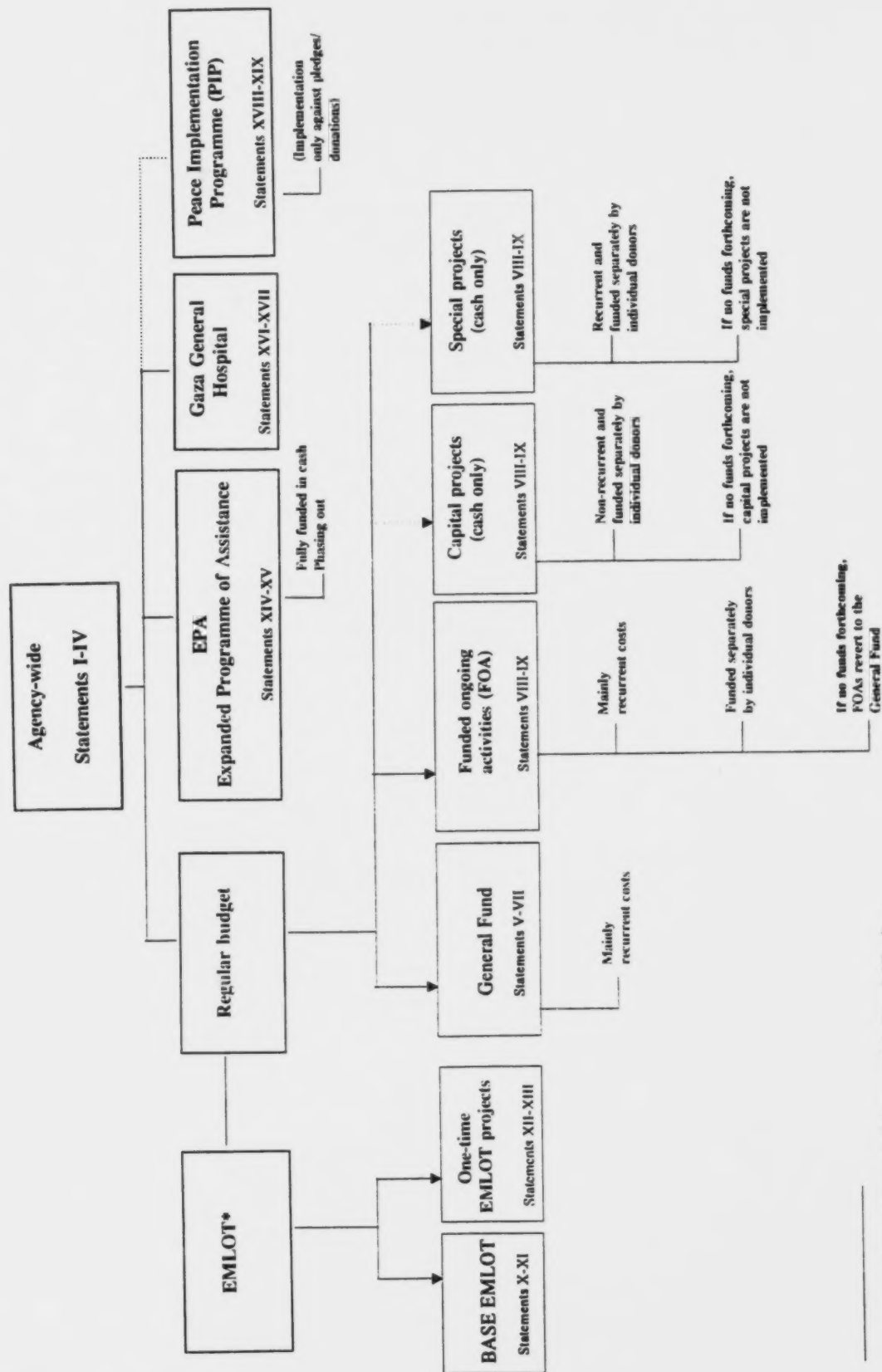
22. Statement IV shows that the Agency had approximately \$84 million in cash on hand at the end of 1995. This reflects the fact that UNRWA received a considerable amount of funds for the Peace Implementation Programme which it was not able to spend in the same period. This does not depict a surplus but shows mainly funds that are earmarked for projects in the current and coming years.

23. Statement V shows income and expenditure for the General Fund alone (see also statement II). Statement VI shows assets and liabilities for the General Fund (see also statement III). Schedule I shows expenditure of the General Fund in more detail, schedule 2 shows contributions in cash, schedule 3 contributions in kind and schedule 4 miscellaneous income; schedule 5 shows adjustments to those accounts. Schedule 6 shows income from sales of various production units.

24. Statements VIII to XXI and the schedules that complement those statements show income/expenditure and assets/liabilities for each of UNRWA's sub-budgets. These sub-budgets and their relation to the regular budget are shown in the graph that follows. Again, cash and in-kind contributions are shown. The tables go into some detail to show donors what happened to their funds earmarked for special projects.

25. The accounts of the Area Staff Provident Fund are shown in statements XXII to XXIV. The total assets of the funds rose from \$732.6 million to \$745.9 million. Net investment income for the biennium was \$86.7 million, compared to \$142.8 million for the previous biennium.

UNRWA'S 1994-1995 ACCOUNTS



* Extraordinary Measures in Lebanon and the Occupied Territory.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. The Board of Auditors has audited the financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) for the period 1 January 1994 to 31 December 1995 in accordance with General Assembly resolution 74 (I) of 7 December 1946 and article XII of the Financial Regulations of UNRWA. The audit has been conducted in conformity with article XII of the Financial Regulations and Rules of the United Nations and the annex thereto, and with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. These standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.
2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the biennium 1994-1995 had been incurred for the purposes approved by the governing bodies; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of UNRWA presented fairly the financial position as at 31 December 1995 and the results of the operations for the period then ended. The audit included a general review of financial systems and internal controls and a test examination of accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.
3. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under regulation 12.5 of the United Nations Financial Regulations and Rules. The reviews concerned the efficiency of financial procedures, the internal financial controls and, in general, the administration and management of UNRWA.
4. The audit was carried out at UNRWA's Vienna headquarters, its headquarters branch at Amman and the field offices in the Syrian Arab Republic, the West Bank and Gaza.
5. During the period under review, the Board continued its practice of reporting the results of specific audits through management letters containing detailed observations and recommendations to the Administration. This practice helped to maintain an ongoing dialogue with the Administration on audit issues.
6. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration, whose views, where appropriate, have been reflected in the report. The report is divided into two parts, covering the audit of financial statements and management issues, respectively. A summary of the Board's main recommendations and findings is reported in paragraphs 10 to 20. The detailed findings are reported in paragraphs 21 to 34 and 36 to 69.

Follow-up on actions taken on previous audit recommendations

7. Pursuant to General Assembly resolution 47/211 of 23 December 1993, the Board has reviewed measures taken to implement its prior recommendations. The Board noted that a number of effective measures were taken by the Administration to implement the recommendations made by the Board in its audit report for the biennium ended 31 December 1993. Detailed actions taken and the comments of the Board thereon are outlined in the annex to the present report of the Board.

Overall results

8. The Board's examination disclosed that the recording of the unutilized balance of \$12 million of a cash contribution as income received in advance was not consistent with the Agency's policy of recognizing income on the cash basis of accounting; and in-kind donations valued at \$3.7 million received in the biennium were omitted from the financial statements. These omissions were not considered material to the accuracy of the financial statements as a whole. Accordingly, the Board has placed an unqualified opinion on the financial statements of UNRWA.

9. Programme management was on the whole satisfactory. However, one project, the Irrigation Technology Project, discussed in paragraphs 44 and 45, was found to have been implemented in a manner not consistent with the Agency's programme management procedures, especially in regard to monitoring and control of expenditure.

Summary of recommendations

10. The Board recommends that the following corrective actions, presented in order of priority, should be taken:

(a) An improvement in financial management is warranted in view of the fact that the present balance in the working capital is not enough to discharge fully its obligations. For example, fund-raising initiatives may be intensified and monitoring and control of expenditure strengthened (see para. 25);

(b) The Agency should ensure strict adherence to its programme management procedures on acceptance and disbursement of project funds, as well as reporting on them to assure donors of the effective utilization of their contributions (see para. 54);

(c) In view of its implications for the General Fund's cash flow, the Agency may wish to review its policy of advance authorization of funds to pre-finance projects prior to receipt of contributions, by limiting its application and strengthening its monitoring. Meanwhile, to minimize the effect of advance authorizations on the General Fund the Board recommends that:

(i) Advance authorizations should be given only in respect of projects which are actually ready to take off;

(ii) The implementation of projects should be expedited to ensure speedy reimbursements to the General Fund (see para. 69);

(d) For the purpose of transparency, the recording of an unutilized balance of cash contributions as income received in advance is not consistent

with the Agency's policy of recognizing income on the cash basis of accounting. In the future, cash contributions should be recognized as income in the year they are received (see paras. 32 and 33);

(e) UNRWA's involvement in any project should be at the very start of the planning process to provide the necessary expertise in the development of a feasible project plan and realistic implementation schedules to expedite project delivery (see para. 58);

(f) Monitoring and reporting of deliveries of in-kind donations to Gaza General Hospital should be effectively coordinated between headquarters, Vienna, and the field office, Gaza, to facilitate their prompt accounting (see para. 28);

(g) To improve planning with appropriate consideration for sustainability, the Agency should develop a more effective system of consultation and coordination with all parties concerned (see para. 62).

Summary of findings

Accounts and financial reporting

11. The operational results of the General Fund showed a surplus of \$15.7 million for the biennium ended 31 December 1995, compared to a deficit of \$37.4 million incurred for the prior biennium. Income from all funds exceeded expenditure by \$25.6 million (see para. 21).

12. The working capital of \$18.5 million in the General Fund as at 31 December 1995 would be reduced to \$10.2 million after the reserve of \$8.3 million earmarked for specific purposes is set against it. However, in the absence of adequate donor contributions, the working capital cannot fund the total deficit of \$24.9 million on the other funds, thus indicating a precarious financial position (see paras. 22 and 25).

13. The non-recording of three in-kind contributions received in the biennium has resulted in the understatement of both income and expenditure of the General Fund by \$3.7 million (see para. 27).

14. Owing to the low price of flour and other utilization restrictions, a donor's cash contribution for the purchase of flour to feed Palestine refugees could not be fully expended. Also, the recording of the unutilized balance of \$12 million as income received in advance is not consistent with the Agency's policy of recognizing income on the cash basis of accounting and did not ensure transparency in financial reporting (see paras. 30 and 32).

15. Although the presentation of UNRWA's financial statements for the biennium 1994-1995 conforms to the United Nations System Accounting Standards, further work is required to achieve full compliance in the future (see para. 34).

Provident Fund

16. Total assets of the Provident Fund increased by only 1.8 per cent to \$745.8 million as at 31 December 1995, from \$732.6 million at 31 December 1993, compared to a significant increase of 19.3 per cent in 1993 over 1991 (see para. 38).

Programme management

17. The Groba Irrigation Technology Project was implemented without due regard to the Agency's programme management procedures, and as a result the project suffered a number of deficiencies in project design, expenditure monitoring and control and donor reporting (see para. 52).

18. Inadequate consultation and coordination in project planning between UNRWA, the implementing partners and major donors resulted in shortcomings such as, over- and underestimation of resources, inadequate feasibility studies and doubtful future sustainability of some projects under implementation (see paras. 56 and 58).

19. In addition to internal causes of high staff turnover and unrealistic implementation schedules, external factors such as difficulties in land acquisition militated against timely and efficient project implementation (see paras. 64 and 65).

20. Agreements with donors requiring UNRWA to pre-finance projects prior to the payment of pledged contributions could have serious cash-flow implications for the General Fund, due to the slow reimbursement procedure caused, principally by implementation delays (see paras. 68 and 69).

Part I: Financial statements

Accounts and financial reporting

Operational results

21. The operational results of the General Fund showed a surplus of \$15.7 million for the biennium ended 31 December 1995, compared to a deficit of \$37.4 million for the previous biennium. Total income amounted to \$510.7 million against an expenditure of \$495 million. The Agency recognizes income from contributions (about 95 per cent of its total income) on the cash basis of accounting; consequently, contributions are recorded as income only upon receipt and not when due. Based on this policy, the total receipts of all funds amounted to \$704.4 million against an overall expenditure of \$678.8 million, resulting in a surplus of \$25.6 million for the biennium. Total receipts represented 82.5 per cent of the budgeted income of \$853.9 million.

Working capital

22. The Agency's working capital is not a statutory operating reserve; it is a balance remaining in the General Fund after short-term liabilities are deducted from current assets. The working capital as at 31 December 1995 was \$18,455,398. Included in the working capital are reserves earmarked for specific purposes - emergencies, \$6.5 million, and Gaza General Hospital construction costs, \$1.8 million - thus reducing the balance of the working capital from \$18.5 million to \$10.2 million.

23. The balances at the end of the biennium of the Agency's other funds was as follows (in United States dollars):

Funded ongoing activities	(1 881 725)
Capital/special projects	4 080 602
Extraordinary Measures in Lebanon and the Occupied Territory (EMLOT)	(17 755 405)
Expanded Programme of Assistance (EPA)	5 027 962
Gaza General Hospital	(5 244 508)
Peace Implementation Programme (PIP)	42 075 362
Headquarters relocation to Gaza	<u>3 518 965</u>
Total	<u>29 821 255</u>

24. Balances in the other funds of UNRWA, totalling \$16.3 million at the beginning of the biennium, increased to \$29.8 million by 31 December 1995, due largely to the low utilization of PIP contributions (62 per cent of total receipts of \$97.9 million was spent). The deficits for EMLOT (\$17.8 million) and Gaza General Hospital (\$5.2 million) occurred because expenditures exceeded receipts in large amounts. It is noted that fund balances are earmarked for specific purposes and are not available for expenditure by the General Fund or any other fund.

25. As analysed by the Agency in its financial report for the biennium 1994-1995, the working capital may have to be decreased by the accumulated deficit balances amounting to \$24.9 million on the other funds (funded ongoing activities, \$1.9 million; EMLOT, \$17.8 million; and Gaza General Hospital, \$5.2 million) as no other funding source is immediately available. This would effectively leave the revised working capital a deficit of \$14.7 million. This situation calls for improvement in financial management, especially by expanding and intensifying fund-raising initiatives and strengthening the monitoring and control of expenditure.

Non-recording of in-kind donations

26. In-kind donations in the form of equipment and material were received from the Government of Denmark for the Gaza General Hospital project at various times prior to the end of the biennium. These donations, valued at \$3,737,388 (equipment, \$2,506,938; materials for manufacturing doors, \$780,000; and material for manufacturing furniture, \$450,450), were not recorded in the accounts of the Agency for the biennium ended 31 December 1995.

27. As required by the Agency's accounting procedures, appropriate administrative purchase orders should have been issued for the items to enable their proper values, totalling \$3,737,388, to be recorded as income and expenditure simultaneously in the accounts. The Agency's failure to record these in-kind contributions meant that both income and expenditure figures for the biennium were understated by \$3.7 million.

28. The Administration accepted the Board's recommendation to strengthen coordination between headquarters and the field office to permit effective monitoring, recording and reporting of deliveries of in-kind donations to Gaza General Hospital. Also, for more accurate reporting in future years, the value

of donations should be reflected in the financial statements. The Administration is of the opinion that coordination with the field office will be facilitated by the pending move of the Agency's headquarters to Gaza.

Utilization and recording of cash contributions for purchase of flour

29. Under an agreement on the Food Aid Programme, UNRWA has submitted estimates annually since 1993 to the Government of Japan for cash contributions for the purchase of flour milled from American wheat for the benefit of Palestine refugees in Jordan, the Syrian Arab Republic, Lebanon, Gaza and the West Bank.

30. Between June 1993 and September 1995, Japan paid \$28,282,828 to UNRWA, covering the three-year period 1993-1995, for the purchase of flour to feed the refugees. By 31 December 1995, UNRWA had purchased only \$16.3 million worth of flour, leaving an unutilized balance of \$12 million. The low utilization was attributed to the low acquisition cost of flour and the fact that by the nature of the contribution unutilized funds could not be used for any other purpose.

31. The Administration shared the concern of the Board on the underutilization of the Japanese contribution for flour and agreed to explore with the donor other means of ensuring effective utilization of this important contribution. Meanwhile, the Agency is taking action to utilize the funds available to build up a four-month buffer stock of flour for use in emergencies.

32. The treatment of the unutilized balance of the food aid contribution as income for future years is not consistent with the fundamental accounting principle of recognizing income in the year to which it relates. The balance relates to paid pledges for 1994-1995 and should therefore be recognized as income for the biennium 1994-1995. Consequently, the unutilized balance of \$12,017,214 recorded as income for future years understated the total contributions paid by Governments for the 1994-1995 biennium by this amount. Similarly, the income received in advance in the statement of assets and liabilities (statement III) was overstated by \$12,017,214.

33. For the purpose of transparency, and in line with the Agency's policy of recognizing income on the cash basis of accounting, cash contributions should be recorded as income in the year they are received.

United Nations System Accounting Standards

34. The Board assessed the extent to which UNRWA's financial statements for the 1994-1995 biennium conform to the United Nations System Accounting Standards. The review indicated that the presentation of UNRWA's financial statements for 1994-1995 is generally consistent with the standards but that further work needs to be done in the 1996-1997 biennium to bring the UNRWA financial statements fully into line with those standards. The main areas for attention include:

(a) The presentation of the statement of income and expenditures and changes in reserves and fund balances (statement II) should be improved to disclose changes in reserves and fund balances which were omitted from the current statement; and

(b) The statement of assets, liabilities and fund balances (statement III) should be improved further to include the value of land and buildings. The value of land and buildings of \$641,680 was omitted from statement III.

35. Although UNRWA explained to the Board that it is not its policy to capitalize land and buildings, the Board considers that UNRWA should take steps to apply the United Nations System Accounting Standards more closely.

Write-off of losses of cash, receivables and property

36. Losses reported to the Board for the biennium ended 31 December 1995 totalled \$116,428, made up of cash (\$17,575), equipment (\$58,550), supply handling losses (\$40,290) and other losses (\$13). The cash losses represent uncollectable accounts receivable written off.

Ex gratia payments

37. In keeping with UNRWA's financial regulation 11.5, the Board was advised of six ex gratia payments of \$50,236 made during the biennium 1994-1995.

Part II: Management issues

Provident Fund investment portfolio

38. The Provident Fund investment portfolio, including investments held in schillings at 31 December 1995, totalled \$745,834,200, as follows (in United States dollars):

Baring International, London	190 387 306
Bank Austria, Vienna	30 034 874
Creditanstalt Bankverein, Vienna	187 695 648
Paribas Asset Management, Paris	171 622 349
Warburg Asset Management, London	80 629 675
WorldInvest, London	37 960 962
State Street, Paris	41 023 293
Security lending/cash	<u>802 192</u>
Subtotal	740 156 299
Portfolio in schillings	<u>5 677 901</u>
Total	<u>745 834 200</u>

The total assets of the Provident Fund increased by only 1.8 per cent to \$745,834,200 as at 31 December 1995, from \$732,601,708 as at 31 December 1993, compared to a significant increase of 19.3 per cent in 1993 over 1991.

39. The Board's audit further disclosed that UNRWA's bond managers underperformed against the benchmark in 1994, recording an average return of -4.3 per cent against the market average return of -1.7 per cent.

40. It was observed that, owing to their poor performance, the investment contracts of three bond managers were terminated and new managers hired. An investment performance report issued for the period ended 31 December 1994 on the Provident Fund attributed the underperformance of the bond managers to investment selection and currency hedging.

41. Internal control weaknesses noted by the Board, such as delays in checking the global custodians' monthly reports, are being remedied through the establishment of a new post in the Provident Fund secretariat to assist in handling the large volume of work in this area. In addition, a new procedure aimed at eliminating delays in placing funds on call accounts has been introduced.

Programme management

The Peace Implementation Programme

Background information

42. UNRWA officially launched the Peace Implementation Programme (PIP) on 6 October 1993 in response to the signing of the Peace Accords on 13 September 1993. The main objective of the programme in the West Bank and Gaza Strip was to target assistance to those areas where the beneficiaries required significant short-term improvements. Under the programme the Agency has begun to undertake special construction and development projects in the West Bank and Gaza Strip, to meet the needs of refugees in education, environmental health, primary health care, social services, and income generation generally in the form of loans to small-scale enterprises. The programme also targets similar needs of Palestine refugees residing in Jordan, Lebanon and the Syrian Arab Republic.

43. The programme was implemented in two phases. As of February 1995, total contributions and confirmed pledges for PIP projects in phase I (6 October 1993-29 September 1994) amounted to \$93.9 million; those in phase II (30 September 1994-1 March 1995) totalled a little over \$9 million. A large part of the contributions, \$88.6 million (91 per cent), was to fund projects in the West Bank and Gaza, with the remainder for Jordan, Lebanon and the Syrian Arab Republic.

44. Among the PIP projects which a Government had offered to fund was a pilot agricultural project - the Irrigation Technology Project. UNRWA accepted the Government's contribution of \$1.118 million as an in-kind donation to be implemented through Groba, a private company, because UNRWA lacked the expertise to implement this type of project.

45. Based on financial improprieties alleged to have been committed by an UNRWA staff member in respect of funds donated for an agricultural pilot project in the West Bank and Gaza Strip, the Commissioner-General requested the Board to audit the implementation of PIP in the two areas. The audit was carried out between March and May 1995 and the results communicated to the Commissioner-General in August 1995. The Board's examination covered the Groba Irrigation Technology Project, compliance with the Agency's clearance procedures, and project planning and implementation.

Groba Irrigation Technology Project

46. In an earlier investigation of the Groba Irrigation Technology Project, carried out at the request of the Commissioner-General, the Office of Internal Oversight Services (OIOS) had come to certain conclusions about an UNRWA staff member, former Director of Projects and Development. Following its examination of the relevant documentation, the Board fully shares the following OIOS conclusions as set forth below:

(a) On two occasions (13 December 1993 and 10 June 1994), the former Director had received two payments of \$80,000 and \$30,000, respectively, from the implementing agent, Groba, into his private account. The payments constituted a private arrangement between the staff member and the company to act as a cashier to undertake local disbursements on the company's behalf in the Gaza Strip. This arrangement of lodging project funds in a staff member's private bank account was improper regardless of whether or not there was any personal benefit to the staff member;

(b) The staff member failed to disclose his ownership of the land which was under consideration for the project and the consequent potential benefit to him personally;

(c) As officer responsible for the project, the staff member requested the transfer of a second instalment of funds (35 per cent) before the project had been completed, contrary to the terms of the UNRWA-Groba agreement;

(d) The donor's requirement for the presentation of audited accounts was not complied with because the staff member, who was responsible for monitoring the implementation of the project, failed to bring this request to the attention of appropriate UNRWA officers.

47. Based on the above findings and the subsequent report of the Joint Disciplinary Committee, the staff member was dismissed.

Non-compliance with Agency's clearance procedures

48. In its audit of PIP, the Board examined the factors that may have contributed to the improper management of the Groba project and concluded that problems had arisen from non-compliance with the Agency's existing programme-management procedures.

49. The Groba project was a purely agricultural project, based on irrigation technology for the implementation of which the Agency's Projects and Development Office did not have the necessary expertise. Further, the decision to accept the contribution for the project as an in-kind donation to be implemented by a third party was not consistent with the Agency's clearance procedures since the project was unrelated to the traditional programmes operated by the Agency over the years.

50. The Agency's clearance procedures require that first time drafts or changes, revisions or new conditions requested by a donor should be cleared with the Legal Department, the Finance Department and the Department of Administration, depending on their respective functions. Such procedures also require the External Relations Office to coordinate all clearance requirements within the Agency and to advise the donor accordingly.

51. The audit disclosed that the staff member, in his role as Officer-in-Charge of the External Relations Office and at the same time Chief of the Projects and Development Office, should have ensured compliance with the clearance procedures prior to acceptance of the contribution. However, the staff member failed to obtain the required clearance.

52. As a result of non-compliance with the Agency's own procedures, the Groba project was implemented differently from other UNRWA projects in regard to its project design, expenditure monitoring, control and reporting. Funds were not recorded as UNRWA income but were treated as funds held for other organizations. Consequently, normal Agency procedures with regard to contracting, procurement, budgeting and expenditure control, as well as project monitoring on site, were not observed. No adequate financial records were maintained by UNRWA except what was recorded by the implementing agent, and it was thus not possible to submit an annual report and audited accounts, as requested by the donor.

53. The Administration agrees, in hindsight, that the Agency should not have accepted the contribution and passed it on to a third party without establishing appropriate financial and administrative controls. The Agency said it has learned from this experience and will take steps to ensure that funds received from a donor would inevitably be managed in accordance with the Agency's financial control procedures, rules and regulations.

54. The Board considers the management of this project a serious flaw in project implementation. To forestall the recurrence of a similar situation, the Board recommends that the Agency should ensure strict adherence to its financial control and programme management procedures on the acceptance and disbursement, as well as reporting of project funds, to assure donors of the effective utilization of their contributions.

Project planning

55. Thirty-eight projects valued at \$52.2 million were selected for examination to determine whether projects were planned and implemented in accordance with the Agency's established procedures and with due regard to economy and efficiency. The selection was based on type of programmes (education, health and environmental sanitation, and relief and social services), dollar value, location and impact on refugees.

56. On project planning, weaknesses such as inadequate consultation and coordination and unrealistic cost estimates were noted. Of the pledge of \$20 million made by a donor, \$1.9 million was earmarked for funding health projects in health institutions in Jerusalem. The beneficiary Health Council decided to use the fund to construct a radiotherapy centre and this was communicated to the director of UNRWA operations. The relevant UNRWA project offices were not adequately consulted at the planning stage and, as a result, there was no effective coordination between the various offices - the Development Office, the Office of the Director of Health and the Field Health Programme Office.

57. As a result of the failure to liaise with the relevant parties at the inception of the project, the preliminary proposal lacked important components such as human resources development and training and running costs, thus raising serious questions regarding the sustainability of the radiotherapy centre. Also, additional funding was needed - the total estimated cost of the project was \$2.7 million but only \$1.9 million was available.

58. In another case, a project for establishment of a central public health laboratory, estimated to cost \$2 million, was formulated without prior consultation with UNRWA. UNRWA was later requested by the donor to implement the project. UNRWA expressed concerns that there was no adequate feasibility study and that the project's sustainability was doubtful. The Board is of the opinion that UNRWA's involvement in any project should be at the very start of the planning process to provide the necessary expertise in the development of a feasible project plan to facilitate effective project implementation.

59. It was further observed that resources were overestimated by 44.2 per cent on five projects in respect of construction of health facilities, environmental feasibility studies and acquisition of vehicles. This would suggest that the proposals were not based on realistic and verifiable assumptions. The Administration, however, attributed the sharp drop in the actual requirements to the downsizing of the original construction plans or an overestimation of resources by some field offices.

60. UNRWA operates a school health education programme funded from the General Fund with the objective of providing health services to children in the elementary and preparatory schools as an integral part of its primary health care programme. One Government is providing funding for a similar school health education programme amounting to \$276,678 for two years with the objective of extending to the schools of the beneficiary Authority similar services being offered in UNRWA schools.

61. It was observed that the cost estimates for this project included a high recurrent cost of \$167,034, or 60 per cent of the estimated cost of the project, for two years. There would therefore be the need to look for alternative funding after two years.

62. To improve project planning with adequate consideration for sustainability, it is necessary for the Agency to develop a more effective system of consultation and coordination with all parties concerned.

63. The Administration welcomed the recommendation and told the Board that it would ensure that adequate consultation and coordination is undertaken with all parties before accepting contributions which have high recurrent costs in order to ensure a project's future sustainability.

Project implementation

(a) Delayed implementation

64. The Board noted that, at the time some projects were submitted and approved by donors for funding, no confirmed lands were available. For example, for some projects for which an agreement was signed with a donor in June 1994, confirmed sites became available only in November 1994. Out of the five schools to be constructed and equipped, tenders for the construction of four had not been invited nine months after the signing of the agreement. Also, actual construction had not started in respect of the construction of three health posts at Yabad, Beit Our and Ein Arik ten months after the agreement. In the case of the Nablus Polyclinic, co-funded by two donors, tenders were expected to be ready only in mid-April 1995.

65. In addition to internal causes such as high turnover of staff and improper estimating of time-frames, the Administration attributed the delays in implementing projects to frequent closures of the West Bank, which severely

disrupted schedules for construction, consultancy services, tendering and preparation of drawings. Also to blame were changes in sites occasioned by owners reneging on agreements, necessitating re-design and re-drawing.

66. The Board acknowledges the difficulties in land acquisition and the volatile security situation in the area. Nevertheless, a low utilization of funds arising from delayed implementation of projects would undermine the Agency's capacity for programme delivery. The Administration endorsed the Board's recommendation that project implementation should be improved through the establishment of realistic implementation schedules, taking into consideration the special circumstances in the area. The Agency also acknowledges the need to secure a site before a project proposal is submitted to a donor for funding.

(b) Advance authorization of funds

67. In accordance with the Agency's programme management procedures, an advance authorization of funds is given by the Controller upon the signing of an agreement between the donor and the Agency and when there is a need to initiate implementation prior to receipt of funds from donors. Advance authorizations are therefore meant to ensure speedy commencement of projects which might otherwise be delayed.

68. As of 3 April 1995, total advance authorizations issued amounted to \$51.6 million, of which expenditure (obligations and disbursements) totalled \$26.3 million, leaving a large unutilized balance of \$25.3 million on hold in a reserve. Total sums received from donors amounted to \$19.3 million. The Agency was therefore yet to be reimbursed with \$7 million spent on projects on behalf of donors.

69. The Board considers the release of funds through advance authorizations to pre-finance projects prior to receipt of pledged contributions risky because of its cash flow implications for the General Fund. It was also not apparent that the stated objective of advance authorizations, namely to expedite project implementation, was being realized. For example, the Board noted that UNRWA advanced \$17.9 million against a pledge of \$20 million from one donor but nearly nine months after the agreement was signed, UNRWA had obligated \$6.5 million and disbursed only \$0.7 million from those funds. Under the agreement, the Agency would be reimbursed only after the projects had been implemented and respective disbursements made. This implies that the actual reimbursement due from the donor was limited to \$0.7 million. The Agency may wish to consider reviewing this policy by limiting its application based on need to specified projects and strengthening its monitoring. Meanwhile, to minimize the burden imposed on the General Fund by advance authorizations, the Board recommended and the Administration agreed that:

(a) Advance authorizations should be given only in respect of projects which are actually ready to take off;

(b) The implementation of projects should be expedited to ensure speedy reimbursements to the General Fund.

70. The Administration said that the Agency was aware of the risk to its cash position but concurred in this arrangement because the donor's rules and regulations did not permit any other arrangement. The Administration further stated that the Agency's budgetary system provides the necessary controls to minimize the effect on cash flow of advance authorization of funds.

Internal audit

71. The two recommendations of the Board on the internal audit office of UNRWA in its report for the biennium 1990-1991 concerned the need to increase coverage of headquarters offices and departments and the avoidance of the use of internal audit in line functions. The Board's follow-up on the implementation of these recommendations did not disclose the use of any of the internal auditors in line functions. UNRWA now has two headquarters locations, in Vienna and Amman. The internal audit coverage was found to be greater in Amman than in Vienna because most of the headquarters offices and departments are located there. However, coverage was not extensive but was limited to the review of specific activities within the offices. The Board intends to conduct an in-depth review of the adequacy of the internal audit function in UNRWA during the current biennium.

Cases of fraud and presumptive fraud

72. UNRWA informed the Board of four cases of fraud that came to notice during the biennium ended 31 December 1995. Three of these cases involved a loss to the Agency of \$74,484. The perpetrators of one of the three cases have not been detected. The fourth case concerned the trading of confidential information by staff members with contractors for commission payments. It was not possible to determine the impact on the Agency of these irregular commission payments.

73. In all, the appointments of 17 staff members were terminated and five others suffered various penalties. The Agency's contribution of \$43,558 was deducted from one of the dismissed staff member's total Provident Fund credits. The staff member was also not paid separation indemnities, amounting to approximately \$15,000. The Agency has taken appropriate measures to strengthen internal controls over the disbursement documentation and contracting procedures.

Acknowledgement

74. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Commissioner-General, senior officers of UNRWA and members of their staff.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Sir John BOURN
Comptroller and Auditor General of
the United Kingdom of Great Britain
and Northern Ireland

(Signed) Vijay Krishna SHUNGLU
Comptroller and Auditor General
of India

31 July 1996

ANNEX

Follow-up on actions taken to implement the recommendations of the Board of Auditors in its report for the biennium ended 31 December 1993 a/

I. RECOMMENDATION 9 (a)

1. Programme delivery should be further improved through comprehensive project planning, including adequate feasibility studies and the elimination of avoidable delays in project execution.

Measures taken by the Administration

2. All field offices have been requested to adequately plan all projects and prepare, where necessary, feasibility studies. To further improve project planning, priority lists were introduced in November 1995 based on input from each field office and in close coordination with the three programme departments. Priority lists are updated every six months and are approved by the Agency's General Cabinet.

Comments of the Board

3. While acknowledging some improvement in project planning and delivery, the Board's audit of the Peace Implementation Programme in the current biennium disclosed that deficiencies in project planning, including implementation delays, persist. As discussed in the present report, further improvements are required in this area.

II. RECOMMENDATION 9 (b)

4. Utilization of idle computers in the West Bank should be consistent with the original purpose for which they were acquired. The Agency should also establish a clear policy on the administrative use of programme equipment to ensure efficient utilization of project funds.

Measures taken by the Administration

5. Headquarters Instruction No. 4, on personal computer facilities, was reissued in October 1994 with clear instructions on the acquisition and implementation of project-related computers. West Bank computers in question will be transferred back to the Department of Relief and Social Services as originally intended.

a/ Official Records of the General Assembly, Forty-ninth Session,
Supplement No. 5C (A/49/5/Add.3), sect. II, para. 9.

Comments of the Board

6. It was noted that Administrative Instruction No. 4 was issued to emphasize the utilization of project-related computers. However, evidence is lacking to confirm the effective use of the idle computers in the West Bank.

III. RECOMMENDATION 9 (c)

7. Property management and accountability should be emphasized as follows:

(a) Missing property items should be fully investigated to establish personal responsibility for any losses;

(b) Adequate property records should be maintained;

(c) Movements of items should be properly authorized and adequately documented;

(d) Responsibility for the control of property should be formally delegated to appropriate custodians.

Measures taken by the Administration

8. The Agency has set up a Register of Fixed Assets and has an annual exercise to confirm the physical existence of items appearing on the register. Furthermore, all department heads have been reminded to notify the Supply Division of any movements in the location of property. Investigations are carried out until missing items are located or personal responsibility is established. A complete inventory of Vienna headquarters is maintained on a paradox application and is constantly updated. All equipment moved from Vienna headquarters to Amman headquarters had been properly documented by means of issuing value and locator cards. Custodial responsibilities are formally delegated in accordance with the provisions of Organization Directive No. 12.

Comments of the Board

9. The recommendation has been implemented, although the inventory count for the year ended 31 December 1995 had not been completed by April 1996.

IV. RECOMMENDATION 9 (d)

10. The Agency should establish and enforce a clear policy on the ownership of property acquired for projects through third-party contributions and donations.

Measures taken by the Administration

11. The Agency's position is that ownership of such property resides with the Agency. Only when the Agency decides that such property is of no value to the Agency can ownership be transferred.

Comments of the Board

12. The retention by the Agency of ownership of property acquired through third-party contributions is consistent with the view of the Agency's legal adviser. The application of this policy by the field offices will be verified in the Board's future audits.

V. RECOMMENDATION 9 (e)

13. The Agency's Motor Transport Technical Instructions should be reviewed to include the payment of a reasonable compensation to the Agency as a cost-recovery measure and to emphasize personal accountability for damage to property.

Measures taken by the Administration

14. The relevant Motor Transport Technical Instruction has been reviewed. The Instruction currently allows staff to be charged up to a maximum of 10 per cent of monthly salary if they are deemed negligent. If gross negligence is involved, the total cost of the damage may be levied.

Comments of the Board

15. The 10 per cent compensation clause and full recovery in case of gross negligence introduced by the Administration are yet to be applied to actual situations. Their application will be monitored in future audits.

VI. RECOMMENDATION 9 (f)

16. UNRWA headquarters should consult with the field offices in the procurement of equipment meant for projects implemented outside headquarters.

Measures taken by the Administration

17. The Office of Projects and Development maintains close contact with and cooperates fully with all field offices in the formulation of project proposals. This was strengthened by the relocation to Jerusalem in September 1994 of the Projects and Development Office, which is thus now based in the area of operations closer to all the field offices which prepare project proposals based on their own needs. Each proposal is reviewed by a number of relevant departments and offices for clearance. Once all clearances have been obtained, the Projects Office finalizes the proposal, which is then submitted to interested donors by the Chief of the External Relations Office.

Comments of the Board

18. The recommendation has been implemented. Its full effect will be closely monitored in future audits.

VII. RECOMMENDATION 9 (g)

19. Early action should be taken to ensure adequate segregation of duties and responsibilities of the staff of the Computer Operations Unit to provide assurance of data integrity.

Measures taken by the Administration

20. The Administration has reported that the Information Systems Office is making every effort to provide adequate segregation of duties and responsibilities between development and operations staff. It has also established new procedures and clear lines of authority between the two areas. The Agency is of the opinion that data integrity is now adequately protected.

Comments by the Board

21. The recommendation has been implemented.

III. AUDIT OPINION

We have examined the following appended financial statements, numbered I to XXVI properly identified, the relevant schedules numbered 1 to 21, and the supporting explanatory notes of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the financial period ended 31 December 1995, in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, the financial statements present fairly the financial position of the organization as at the end of the biennium and the results of its operations for the biennium then ended; that they were prepared in accordance with the stated accounting policies which were applied on a basis consistent with that of the preceding financial period; and that the transactions were in accordance with the Financial Regulations and legislative authority.

In accordance with our usual practice, we have issued a long form report on our audit of the financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, as provided for in the Financial Regulations.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Sir John BOURN
Comptroller and Auditor General
of the United Kingdom of Great Britain
and Northern Ireland

(Signed) Vijay Krishna SHUNGLU
Comptroller and Auditor General
of India

31 July 1996

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

29 March 1996

I certify that the appended financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, numbered I to XXVI, are correct.

(Signed) Ulrich KALBITZER
Comptroller

V. FINANCIAL STATEMENTS FOR THE BIENNIUM ENDED 31 DECEMBER 1995

STATEMENT I

ALL FUNDS

Budget and expenditure for the biennium ended 31 December 1995
(United States dollars)

	Budget			Expenditure		
	Cash	In kind	Total	Cash	In kind	Total
GENERAL FUND						
<u>Education services</u>						
Elementary education	142 715 319	66 320	142 781 639	140 094 567	122 327	140 216 894
Preparatory education	94 639 155	60 084	94 699 239	91 804 938	64 731	91 869 669
Vocational and professional training	22 530 353	1 355 651	23 886 004	19 101 722	710 355	19 812 077
Other activities	<u>16 517 092</u>	<u>1 108 586</u>	<u>17 625 678</u>	<u>8 590 393</u>	<u>1 625 575</u>	<u>10 215 968</u>
Subtotal	<u>276 401 919</u>	<u>2 590 641</u>	<u>278 992 560</u>	<u>259 591 620</u>	<u>2 522 988</u>	<u>262 114 608</u>
<u>Health services</u>						
Medical services	66 561 711	1 735 540	68 297 251	60 037 922	1 631 575	61 669 497
Environmental sanitation	19 589 260	141 664	19 730 924	16 960 251	159 169	17 119 420
Nutrition and supplementary feeding	253 271	-	253 271	241 643	-	241 643
Department of Environmental Affairs	<u>503 376</u>	<u>307 390</u>	<u>810 766</u>	<u>503 698</u>	<u>307 390</u>	<u>811 088</u>
Subtotal	<u>86 907 618</u>	<u>2 184 594</u>	<u>89 092 212</u>	<u>77 743 514</u>	<u>2 098 134</u>	<u>79 841 648</u>
<u>Relief and social services</u>						
Relief services	19 503 826	24 942 823	44 446 649	18 719 420	23 844 895	42 564 315
Social services	<u>3 363 299</u>	<u>1 100</u>	<u>3 364 399</u>	<u>2 765 170</u>	<u>922</u>	<u>2 766 092</u>
Subtotal	<u>22 867 125</u>	<u>24 943 923</u>	<u>47 811 048</u>	<u>21 484 590</u>	<u>23 845 817</u>	<u>45 330 407</u>
<u>General protection and emergency services</u>	<u>1 106 776</u>	<u>-</u>	<u>1 106 776</u>	<u>1 103 716</u>	<u>-</u>	<u>1 103 716</u>
<u>Income generation</u>	<u>434 959</u>	<u>-</u>	<u>434 959</u>	<u>364 735</u>	<u>-</u>	<u>364 735</u>
<u>Operational services</u>						
Supply and transport services	30 621 425	11 486 103	42 107 528	29 362 463	885 565	30 248 028
Architectural and engineering services	<u>11 864 197</u>	<u>-</u>	<u>11 864 197</u>	<u>10 068 826</u>	<u>-</u>	<u>10 068 826</u>
Subtotal	<u>42 485 622</u>	<u>11 486 103</u>	<u>53 971 725</u>	<u>39 431 289</u>	<u>885 565</u>	<u>40 316 854</u>
<u>Common services</u>						
General management	32 061 470	381 069	32 442 539	29 760 488	304 632	30 065 120
Administrative services	<u>58 217 991</u>	<u>4 706</u>	<u>58 222 697</u>	<u>35 126 687</u>	<u>432</u>	<u>35 127 119</u>
Subtotal	<u>90 279 461</u>	<u>385 775</u>	<u>90 665 236</u>	<u>64 887 175</u>	<u>305 064</u>	<u>65 192 239</u>
Excess valuation a/	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>753 041</u>	<u>753 041</u>
Total, General Fund	<u>520 483 480</u>	<u>41 591 036</u>	<u>562 074 516</u>	<u>464 606 639</u>	<u>30 410 609</u>	<u>495 017 248</u>
FUNDED ONGOING ACTIVITIES						
Education services	7 149 560	147 568	7 297 128	7 095 147	-	7 095 147
Health services	5 753 534	19 908 644	25 662 178	5 370 889	16 508 876	21 879 765
Relief and social services	599 148	14 368 514	14 967 662	533 434	12 091 903	12 625 337
Income generation	49 359	-	49 359	-	-	-
Operational services	172 444	-	172 444	70 902	-	70 902
Common services	<u>29 471</u>	<u>-</u>	<u>29 471</u>	<u>27 641</u>	<u>-</u>	<u>27 641</u>
Total, ongoing activities	<u>13 753 516</u>	<u>34 424 726</u>	<u>48 178 242</u>	<u>13 098 013</u>	<u>28 600 779</u>	<u>41 698 792</u>

a/ Excess valuation represents the difference between donors' valuations and market value.

	Budget			Expenditure		
	Cash	In kind	Total	Cash	In kind	Total
CAPITAL AND SPECIAL PROJECTS						
<u>Funded</u>						
Education services	3 253 423	-	3 253 423	1 548 571	-	1 548 571
Health services	666 396	-	666 396	405 102	-	405 102
Relief and social services	155 437	-	155 437	117 330	-	117 330
Income generation	80 000	-	80 000	5 266	-	5 266
General protection and emergency services	243 138	-	243 138	177 836	-	177 836
Operational services	-	-	-	-	-	-
Common services	329 055	-	329 055	13 501	146 867	160 368
Total	4 725 449	-	4 725 449	2 267 606	146 867	2 414 473
<u>Funded in prior years</u>						
Education services	7 474 819	-	7 474 819	6 744 730	-	6 744 730
Health services	808 522	-	808 522	396 450	-	396 450
Relief and social services	554 377	-	554 377	333 333	-	333 333
Income generation	24 350	-	24 350	(17)	-	(17)
Operational services	83 888	-	83 888	(13 349)	-	(13 349)
Common services	114 337	-	114 337	10 170	-	10 170
Total	9 060 293	-	9 060 293	7 471 317	-	7 471 317
<u>Unfunded</u>						
Education services	11 909 231	-	11 909 231	-	-	-
Health services	2 555 000	-	2 555 000	-	-	-
Relief and social services	991 364	-	991 364	-	-	-
Operational services	1 165 000	-	1 165 000	-	-	-
Common services	7 142 689	-	7 142 689	-	-	-
Total	23 763 284	-	23 763 284	-	-	-
Total, capital and special projects	37 549 026	-	37 549 026	9 738 923	146 867	9 885 790
Total, regular programme	571 786 022	76 015 762	647 801 784	487 443 575	59 158 255	546 601 830
Extraordinary Measures in Lebanon and the Occupied Territory (all funds)	21 926 247	13 158 006	35 084 253	17 202 413	11 152 565	28 354 978
Expanded Programme of Assistance	23 122 907	-	23 122 907	16 939 841	410 671	17 350 512
Gaza General Hospital	24 576 049	-	24 576 049	22 044 698	-	22 044 698
Peace Implementation Programme	119 845 972	-	119 845 972	60 936 658	-	60 936 658
Headquarters relocation to Gaza	3 528 265	-	3 528 265	3 522 117	-	3 522 117
Grand total	764 785 462	89 173 768	853 959 230	608 089 302	70 721 491	678 810 793

STATEMENT 11

ALL FUNDS

Income and expenditure for the biennium ended 31 December 1995

(United States dollars)

1993		Project funds				Total regular and EMLOT BMLOT	BFA b/	Data General Hospital	PIP c/	Head- quarters relocation to Data	Total
		General Fund	Funded ongoing activities	Capital and special projects	EMLOT g/ (all funds)						
	INCOME										
399 002 906	Governments (schedules 2, 3 and 7-15)	362 009 999	12 531 496	4 869 212	16 613 467	394 044 176	2 432 525	1 383 995	84 607 881	7 041 082	489 509 657
88 807 134	Intergovernmental organisations (schedules 2, 3 and 7-15)	305 793 599	34 036 723	376 295	6 015 225	346 120 842	489 018	9 570 710	12 904 107	-	369 084 677
26 547 803	United Nations organisations (schedules 2, 3 and 7-15)	25 198 069	-	-	-	25 198 069	99 290	-	-	-	26 297 359
2 339 505	Non-governmental organisations (schedules 2, 3 and 7-15)	308 542	317 119	300 851	119 946	846 458	794 248	-	332 863	-	1 973 569
814 849	Other sources (schedules 2, 3 and 7-15)	710 431	3 262	610 587	14 456	1 358 936	-	-	-	-	1 358 936
12 650 303	Miscellaneous income (schedule 4)	17 829 171	-	16 766	-	17 845 937	452 552	-	88 979	-	18 387 468
4 381 358	Adjustments to prior years' income (schedule 5)	(856 412)	-	-	-	(856 412)	-	-	-	-	(856 412)
12 706 110	Exchange rate gains	(302 197)	-	-	-	(302 197)	-	-	-	-	(302 197)
547 249 968	Total	510 691 402	46 888 600	5 912 711	20 763 094	584 255 807	4 267 633	10 954 705	97 933 830	7 041 082	704 453 057
605 319 159	EXPENDITURE	495 017 248	41 698 792	9 885 790	28 354 978	574 956 808	17 350 512	22 044 698	60 936 658	3 522 117	678 810 793
(58 069 191)	Gross excess of income over expenditure	15 674 154	5 189 808	(3 973 079)	(7 591 884)	9 298 999	(13 082 879)	(11 089 993)	36 997 172	3 518 965	25 642 264
-	Reserve for emergencies and other contingencies	-	-	-	-	-	-	-	-	-	-
(58 069 191)	Net excess of income over expenditure	15 674 154	5 189 808	(3 973 079)	(7 591 884)	9 298 999	(13 082 879)	(11 089 993)	36 997 172	3 518 965	25 642 264

a/ Extraordinary Measures in Lebanon and the Occupied Territory.

b/ Expanded Programme of Assistance.

c/ Peace Implementation Programme.

STATEMENT III
ALL FUNDS

Assets and liabilities as at 31 December 1995
(United States dollars)

1993		Project funds			EMLOT 8/ (all funds)	Total regular and EMLOT	RFA B/ Hospital	Data General Hospital	PIP C/ PIP C	Head- quarters relocation to Gaza	Total
		General Fund	Funded ongoing activities	Capital and special projects							
ASSETS											
48 883 185	Cash on hand and in banks	19 256 719	1 990 742	5 241 186	883 037	27 371 684	7 640 532	1 005 511	44 400 285	3 548 025	83 966 037
4 462 010	Accounts receivable after provision for uncollectable amounts	11 223 245	-	-	-	11 223 245	-	-	-	-	11 223 245
9 248 322	Prepaid expenses and advances to suppliers	1 934 256	33 254	232 346	-	2 199 856	2 326 760	1 533 986	2 386 779	2 307	8 449 688
1 384 289	Production units inventory	1 868 675	-	-	-	1 868 675	-	-	-	-	1 868 675
22 056 742	Due from project funds (statements IX, XIII, XV, XVII and XIX)	32 369 860	-	-	-	32 369 860	-	-	-	-	32 369 860
-	Food commodities loaned	92 831	-	-	-	92 831	-	-	-	-	92 831
86 034 588		66 745 586	2 023 996	5 473 532	883 037	75 126 151	9 967 292	2 539 497	46 787 064	3 550 332	137 970 336
LIABILITIES AND RESERVES											
Liabilities											
10 134 602	Accounts payable	9 805 527	131 778	177 988	210 400	10 325 693	59 616	2 422 223	1 069 825	19 070	14 096 427
3 215 959	Provision for unliquidated obligations	2 829 308	42 402	-	154 466	3 026 176	-	-	-	-	3 026 176
6 774 989	Provision for goods in transit	15 179 082	722 708	631 384	61 127	16 594 301	393 239	779 499	1 018 678	12 297	18 798 034
11 432 873	Provision for carry-forwards	3 684 236	744 726	-	182 209	4 611 171	-	-	-	-	4 611 171
13 195 387	Income received in advance	16 779 118	-	-	-	16 779 118	-	-	-	-	16 779 118
22 056 742	Due to General Fund	-	2 264 107	583 556	18 030 240	20 877 903	4 486 475	4 382 283	2 623 199	-	32 369 860
333 680	Due to Area Staff Provident Fund	12 917	-	-	-	12 917	-	-	-	-	12 917
66 944 312	Working capital/operating reserves (statement VII)	48 290 188	3 905 721	1 392 928	18 638 442	72 227 279	4 939 310	7 784 065	4 711 702	31 367	89 693 683
(5 518 756)	Reserve for emergencies and other contingencies	10 155 398	-	-	-	10 155 398	-	-	-	-	10 155 398
6 500 000	Reserve for non-construction costs, Gaza General Hospital	6 500 000	-	-	-	6 500 000	-	-	-	-	6 500 000
1 800 000	Pund balances (statements IX, XI, XIII, XV, XVII, XIX and XX)	1 800 000	-	-	-	1 800 000	-	-	-	-	1 800 000
16 309 032		-	(1 881 725)	4 080 604	(17 755 405)	(15 556 526)	5 027 962	(5 244 508)	42 075 362	3 518 965	29 821 255
86 034 588		66 745 586	2 023 996	5 473 532	883 037	75 126 151	9 967 292	2 539 497	46 787 064	3 550 332	137 970 336

a/ Extraordinary Measures in Lebanon and the Occupied Territory.

b/ Expanded Programme of Assistance.

c/ Peace Implementation Programme.

STATEMENT IV

ALL FUNDS

Liquidity position (consolidated) as at 31 December 1995

(United States dollars)

Sources of funds

Excess of income over expenditure	25 642 264	
Add (deduct) prior years' adjustment to fund balances	3 544 113	29 186 377
Add increase in income in advance		3 583 731
Add increase in goods in transit		12 023 025
Add increase in accounts payable		3 961 825
		48 754 958

Application of funds

Increase in inventory	484 386	
Increase in accounts receivable	6 055 432	
Increase in dues from Provident Fund	120 763	
Decrease in unliquidated obligations	189 823	
Decrease in carry-forwards	6 821 702	13 672 106
Net cash inflow/(outflow)		35 082 852
Cash at beginning of period		48 883 185
Cash at end of period		83 966 037

STATEMENT V

GENERAL FUND

Income and expenditure for the biennium
ended 31 December 1995

(United States dollars)

1992-1993		1994-1995		
		Cash	In kind	Total
	INCOME			
409 308 828	Payments and deliveries received (schedules 2 and 3)	463 610 231	30 410 609	494 020 840
11 650 303	Miscellaneous income (schedule 4)	17 829 171	-	17 829 171
5 381 358	Adjustments to prior years' income and expenditure (schedule 5)	(856 412)	-	(856 412)
12 706 110	Exchange rate gains	(302 197)	-	(302 197)
439 046 599		480 280 793	30 410 609	510 691 402
	EXPENDITURE			
476 469 369	General Fund (schedule 1)	464 606 639	30 410 609	495 017 248
(37 422 770)	Gross surplus/ (deficit)	15 674 154	-	15 674 154
	Less other adjustment			
-	Reserve for emergencies and other contingencies	-	-	-
(37 422 770)	Net surplus/ (deficit)	15 674 154	-	15 674 154

STATEMENT VI

GENERAL FUND

Assets and liabilities as at 31 December 1995

(United States dollars)

1992-1993		1994-1995
	ASSETS	
13 093 242	Cash on hand and in banks	19 256 719
	Accounts receivable	25 575 468
	<u>Less: provision for uncollectible amounts</u>	<u>(14 352 223)</u>
1 124 930	Prepaid expenses and advances to suppliers	1 934 256
1 384 289	Production units inventory	1 868 675
22 056 782	Due from project funds (statements IX, XIII, XV, XVII and XIX)	32 369 860
	Food commodities loaned	92 831
<u>42 121 253</u>		<u>66 745 586</u>
	LIABILITIES AND RESERVES	
	<u>Liabilities</u>	
8 792 812	Accounts payable	9 805 527
2 791 528	Provision for unliquidated obligations	2 829 308
5 126 857	Provision for goods in transit	15 179 082
		11 342 439
		3 836 643
9 299 745	Provision for items carried forward to next year	3 684 236
13 195 387	Income received in advance	16 779 118
133 680	Due to Area Staff Provident Fund	12 917
39 340 009		48 290 188
	<u>Reserves</u>	
(5 518 756)	Working capital/operating reserve (statement VII)	10 155 398
6 500 000	Emergencies and other contingencies	6 500 000
1 800 000	Non-construction costs - Gaza General hospital	1 800 000
<u>42 121 253</u>		<u>66 745 586</u>

STATEMENT VII

GENERAL FUND

Working capital (operating reserve) for the biennium
ended 31 December 1995

(United States dollars)

<u>1992-1993</u>		<u>1994-1995</u>
33 704 014	Opening balance	(5 518 756)
	<u>Add/(less):</u>	
(37 422 770)	Net surplus/(deficit)	15 674 154
(1 800 000)	Reserve for non-construction costs, Gaza General Hospital	
<u>(5 518 756)</u>		<u>10 155 398</u>

SCHEDULE 1

GENERAL FUND

Expenditure for the biennium ended 31 December 1995

(United States dollars)

Programme	Cash	In kind	Total
EDUCATION SERVICES			
<u>Elementary education</u>	140 094 567	122 327	140 216 894
<u>Preparatory education</u>	91 804 938	64 731	91 869 669
<u>Vocational and professional training</u>			
<u>Training conducted in UNRWA centres</u>			
Gaza Vocational Training Centre	3 690 429	50 825	3 741 254
Siblin Training Centre	2 882 891	24 072	2 906 963
Damascus Vocational Training Centre	2 171 632	119 112	2 290 744
Wadi Seer Training Centre	3 522 703	25 414	3 548 117
Amman Training Centre	2 484 067	25 069	2 509 136
Kalandia Vocational Training Centre	3 001 240	26 290	3 027 530
Ramallah Training Centres	54 286	60 938	115 224
<u>Training subsidized outside UNRWA centres</u>			
Trade training	3 942	-	3 942
<u>University education</u>			
University scholarships - Gaza	152 000	-	152 000
University scholarships - Lebanon	19 800	-	19 800
University scholarships - Syrian Arab Republic	43 800	-	43 800
University scholarships - Jordan	222 000	-	220 000
University scholarships - West Bank	85 000	-	85 000
<u>Placement services</u>	108 613	-	108 613
<u>Common training costs</u>	659 319	378 635	1 037 954
<u>Other activities</u>	8 590 393	1 625 575	10 215 968
Total, education services	259 591 620	2 522 988	262 114 608

Programme	Cash	In kind	Total
HEALTH SERVICES			
<u>Medical services</u>			
Pharmacy services	677 436	9 845	687 281
Laboratory services	2 287 877	23 000	2 310 877
Health services	28 466 805	252 704	28 719 509
Maternity centres	557 807	12 142	569 949
Mental health	440 702	-	440 702
Dental care	2 499 668	-	2 499 668
School health services	702 495	-	702 495
Health education	547 912	-	547 912
General hospitals	13 953 078	12 038	13 965 116
Qalqilia Hospital	1 293 176	6 085	1 299 261
Augusta Victoria Hospital	4 817 211	-	4 817 211
Administration	3 685 692	1 315 761	5 001 453
Other costs	108 063	-	108 063
<u>Environmental sanitation</u>			
Surface water drainage	466 883	-	466 883
Refuse and sewage disposal	14 606 267	337	14 606 604
Water supply	968 730	155 668	1 124 398
Insect and rodent control	212 738	-	212 738
Administration	656 916	-	656 916
Maintenance of premises	-	-	-
Other costs	48 717	3 164	51 881
<u>Nutrition and supplementary feeding</u>	241 643	-	241 643
<u>Environmental affairs</u>	503 698	307 390	811 088
Total, health services	77 743 514	2 098 134	79 841 648
RELIEF AND SOCIAL SERVICES			
<u>Relief services</u>			
Cost of supplies and related distribution	9 602 179	23 649 402	33 251 581
Quality control	76 038	5 558	81 596
Eligibility and registration	1 952 387	206	1 952 593
Camp services	122 161	172 390	294 551
Administration	6 939 044	17 339	6 956 383
Other costs	27 611	-	27 611

Programme	Cash	In kind	Total
<u>Social services</u>			
Social casework	-	-	-
Community development	25 789	-	25 789
Institutional training and care	165 332	-	165 332
Skill training	285 678	875	286 553
Women's activities	1 564 734	47	1 564 781
Community centres for the disabled	254 858	-	254 858
Income-generating projects	468 779	-	468 779
Total, relief and social services	21 484 590	23 845 817	45 330 407
GENERAL PROTECTION AND EMERGENCY SERVICES	1 103 716	-	1 103 716
INCOME GENERATION	364 735	-	364 735
OPERATIONAL SERVICES			
<u>Supply and transport services</u>			
Purchase of supplies for inventory	1 794 090	565 711	2 359 801
Supply warehousing	7 885 195	285 168	8 170 363
Vehicle maintenance	1 881 667	74	1 881 741
Passenger transport	7 047 780	-	7 047 780
Freight transport	3 722 553	34 430	3 756 983
Port operations	1 434 739	-	1 434 739
Administration	5 504 523	182	5 504 705
Other costs	91 916	-	91 916
<u>Architectural and engineering services</u>	10 068 826	-	10 068 826
Total, operational services	39 431 289	885 565	40 316 854

Programme	Cash	In kind	Total
COMMON SERVICES			
<u>General management</u>			
Agency administration	2 072 314	222 869	2 295 183
Field office administration	5 864 896	-	5 864 896
Area administration	2 999 148	81 763	3 080 911
Camp services administration	1 298 093	-	1 298 093
Public information services	4 260 502	-	4 260 502
External relations	1 742 892	-	1 742 892
Programme planning and evaluation services	754 243	-	754 243
Internal and external audit services	1 282 980	-	1 282 980
Legal services	2 625 868	-	2 625 868
Protective services	4 152 414	-	4 152 414
New York Liaison Office	474 277	-	474 277
Cairo Office	99 006	-	99 006
Project unit	1 482 723	-	1 482 723
Provident Fund secretariat	651 089	-	651 089
Other costs	43	-	43
<u>Administration</u>			
Administration and human resources	4 969 160	-	4 969 160
Administrative services	14 856 892	432	14 857 324
Finance services	11 184 880	-	11 184 880
Information systems office	7 892 469	-	7 892 469
Information systems strategy	1 852 964	-	1 852 964
Compensation and management services	1 660 110	-	1 660 110
Recruitment and staff development division	1 910 183	-	1 910 183
Joint Appeals Board	90 320	-	90 320
Income from programme support costs	(9 290 291)	-	(9 290 291)
Other costs	-	-	-
Total, common services	64 887 175	305 064	65 192 239
<u>Excess valuation</u>	-	753 041	753 041
Grand total	464 606 639	30 410 609	495 017 248

SCHEDULE 2

GENERAL FUND

Report on cash contributions as at 31 December 1995

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Central Bank monies						
Central funds of displaced in Lebanon	\$	509 062	509 062	509 062	0	509 062
Lebanon (Central Bank monies)						
Compensation for 109 families in Saïda area, Lebanon	\$	347 298	347 298	347 298	0	347 298
Total				856 360	0	856 360
Governments						
Australia						
Pledging Conference	\$	1 914 300	1 914 300	1 914 300	0	1 914 300
SA 2.8 million received 20 February 1995	\$	2 083 200	2 083 200	2 083 200	0	2 083 200
For construction of kindergarten in Yarmouk	\$	6 750	6 750	6 750	0	6 750
Austria						
Pledging Conference	\$	500 000	500 000	500 000	0	500 000
First part of 1995 pledge	\$	3 000 000	3 000 000	309 278	0	309 278
Balance of 1995 pledge	\$	200 000	200 000	200 000	0	200 000
Bahrain						
Pledging Conference	\$	15 000	15 000	15 000	0	15 000
	\$	15 000	15 000	15 000	0	15 000
Belgium						
Pledging Conference	\$	673 809	673 809	673 809	0	673 809
Additional contribution	\$	146 000	146 000	146 000	0	146 000

Donor	Currency	Local currency		United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
Pledging Conference	\$	753 373	753 373	753 373	0	753 373
Brazil						
Balance at 1 January 1995:						
1994 pledge	\$	50 000	50 000	50 000	0	50 000
Pledged for 1995	\$	50 000	0	0	50 000	50 000
Canada						
Can\$ 11 million pledged	Can\$	10 999 956	10 999 956	7 970 983	0	7 970 983
Can\$ 11 million announced at major donors' meeting, Amman, March 1995	Can\$	10 999 957	10 999 957	8 148 117		8 148 117
Resettlement of Canada Camp refugees in Gaza	\$	880 055	880 055	880 055	0	880 055
Relocation of 35 additional families	Can\$	599 956	599 956	428 540	0	428 540
China						
Pledging Conference	\$	60 000	60 000	60 000	0	60 000
Pledging Conference	\$	60 000	60 000	60 000	0	60 000
Colombia						
Pledging Conference	\$	2 500	2 500	2 500	0	2 500
	\$	2 500	2 500	2 500	0	2 500
Cyprus						
Pledged for 1994 regular programme	\$	2 156	2 156	2 156	0	2 156
	\$	2 310	2 310	2 310	0	2 310
Czech Republic						
Pledged by letter of 18 April 1994	\$	20 000	20 000	20 000	0	20 000
Pledging Conference	\$	20 000	20 000	20 000	0	20 000

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
Denmark						
Pledging Conference	DKr	18 000 000	18 000 000	2 908 877	0	2 908 877
Pledging Conference	DKr	18 000 000	18 000 000	3 204 256	0	3 204 256
Egypt						
Pledging Conference	LE	20 000	20 000	5 935	0	5 935
Pledging Conference	LE	20 000	20 000	5 935	0	5 935
Finland						
Pledged by letter of 7 March 1995	\$	1 253 178	1 253 178	1 253 178	0	1 253 178
	\$	1 648 261	1 648 261	1 648 261	0	1 648 261
France						
Pledging Conference	F	18 300 000	18 300 000	3 204 904	0	3 204 904
Pledging Conference: provisional pledge	F	19 000 000	6 000 000	1 229 508	2 653 061	3 882 569
Germany						
Pledging Conference	DM	3 500 000	3 500 000	2 121 212	0	2 121 212
Pledging Conference: for health/education programmes	DM	4 840 000	4 840 000	3 102 564		3 102 564
Balance at 1 January 1995:	DM	1 100 000	1 100 000	705 128	0	705 128
final tranche of 1994 pledge	DM	3 500 000	3 500 000	2 517 986	0	2 517 986
Pledging Conference	DM	6 400 000	6 400 000	4 637 681	0	4 637 681
Pledging Conference: for health/education programmes	DM					
Construction work at two youth activity centres and an income-generation project, Gaza	\$	0	0	0	0	0
Greece						
Pledging Conference	\$	100 000	100 000	100 000	0	100 000
	\$	100 000	100 000	100 000	0	100 000

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
<u>Holy See</u>						
Pledging Conference	\$	20 000	20 000	20 000	0	20 000
Pledging Conference	\$	20 000	20 000	20 000	0	20 000
<u>Iceland</u>						
Pledging Conference	\$	15 700	15 700	15 700	0	15 700
Pledging Conference	ISK	1 100 000	0	0	16 845	16 845
<u>India</u>						
Pledging Conference	\$	76 950	76 950	7 125	0	7 125
Pledging Conference	\$	70 200	70 200	7 237	0	7 237
<u>Indonesia</u>						
Pledging Conference	\$	25 000	25 000	25 000	0	25 000
Pledged and received	\$	25 000	25 000	25 000	0	25 000
<u>Iran</u>						
Pledging Conference	\$	30 000	30 000	30 000	0	30 000
For 1994	\$	26 386	26 386	26 386	0	26 386
<u>Ireland</u>						
Pledging Conference	\$	287 420	287 420	287 420	0	287 420
£ Ir 200 000	\$	327 246	327 246	327 246	0	327 246
<u>Italy</u>						
Part of Lit 13 billion pledge	Lit	7 500 000 000	7 500 000 000	4 901 961	0	4 901 961
Maternal health care and women's health care	Lit	2 500 000 000	2 500 000 000	1 552 795	0	1 552 795
Part of pledge	Lit	7 000 000 000	7 000 000 000	4 347 826	0	4 347 826
<u>Japan</u>						
	\$	11 000 000	11 000 000	11 000 000	0	11 000 000
Pledged for the regular programme	\$	11 000 000	11 000 000	11 000 000	0	11 000 000

Donor	Local currency		United States dollars			
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
Kuwait	\$	1 500 000	1 500 000	1 500 000	0	1 500 000
Balance at 1 January 1995: pledge for 1992	\$	1 750 000	1 500 000	1 500 000	250 000	1 750 000
Balance at 1 January 1995: pledge for 1993	\$	1 750 000	1 500 000	1 500 000	250 000	1 750 000
Pledging Conference	\$	1 500 000	0	0	1 500 000	1 500 000
Luxembourg						
Pledging Conference	\$	43 842	43 842	43 842	0	43 842
Pledging Conference	\$	49 747	49 747	49 747	0	49 747
Malaysia						
Pledging Conference	\$	10 000	10 000	10 000	0	10 000
Pledging Conference	\$	10 000	10 000	10 000	0	10 000
Maldives						
	\$	1 000	1 000	1 000	0	1 000
	\$	1 000	1 000	1 000	0	1 000
Malta						
For 1994 and 1995	\$	3 000	3 000	3 000	0	3 000
Mexico						
Pledging Conference	\$	3 000	3 000	3 000	0	3 000
Pledged by letter of 30 May 1995	\$	3 000	3 000	3 000	0	3 000
Monaco	F	30 800	30 800	5 194	0	5 194
Pledging Conference	\$	6 984	6 984	6 984	0	6 984
Morocco						
Allocation for 1991, 1992 and 1993	\$	71 250	71 250	71 250	0	71 250

Donor	Currency	Local currency		United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
DH 228,000		23 849	23 849	23 849	0	23 849
<u>Netherlands</u>						
Additional contribution for the regular programme	f.	1 000 000	1 000 000	571 429	0	571 429
Pledging Conference	f.	8 999 850	8 999 850	4 988 944		4 988 944
Fourth instalment of contribution for 1995	S	14 062 500	14 062 500	1 434 949	0	1 434 949
Additional contribution for the regular programme	f.	1 000 000	0	0	621 118	621 118
Pledging Conference	f.	6 750 000	6 750 000	4 247 380	0	4 247 380
<u>New Zealand</u>						
Letter of 13 July 1994	S	1 312 240	1 312 240	118 220	0	118 220
Regular contribution for 1995	S	1 313 000	1 313 000	136 771	0	136 771
<u>Norway</u>						
Balance at 1 January 1994	S	8 091 924	8 091 924	674 327	0	674 327
Pledging Conference	S	108 657 486	108 657 486	9 344 496		9 344 496
First half of Nkr 68.4 million announced at major donors' meeting, Amman, March 1993	S	53 689 168	53 689 168	5 534 966	0	5 534 966
Second half of pledge	S	54 728 757	54 728 756	5 472 876	0	5 472 876
<u>Oman</u>						
Pledging Conference	\$	25 000	25 000	25 000	0	25 000
Pledging Conference	\$	25 000	25 000	25 000	0	25 000
<u>Pakistan</u>						
Pledging Conference	\$	15 618	15 618	15 618	0	15 618
PRs 547,000	\$	17 595	17 595	17 595	0	17 595

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
Panama						
	\$	500	500	500	0	500
	\$	500	500	500	0	500
Philippines						
Pledging Conference	\$	2 909	2 909	2 909	0	2 909
Pledging Conference	\$	4 000	4 000	4 000	0	4 000
Portugal						
For 1993	\$	25 000	25 000	25 000	0	25 000
Pledging Conference	\$	25 000	25 000	25 000	0	25 000
Pledged by letter of 12 December 1994	\$	25 000	25 000	25 000	0	25 000
Republic of Korea						
Pledging Conference	\$	10 000	10 000	10 000	0	10 000
Pledging Conference	\$	30 000	30 000	30 000	0	30 000
Saudi Arabia						
Pledging Conference	\$	1 200 000	1 200 000	1 200 000	0	1 200 000
	\$	1 200 000	1 200 000	1 200 000	0	1 200 000
Spain						
Pledged for 1994	\$	26 641 458	26 641 458	2 183 726	0	2 183 726
Pledging Conference	\$	32 320 621	32 320 621	3 332 023	0	3 332 023
Sri Lanka						
Pledging Conference: tea	\$	2 000	2 000	2 000	0	2 000
Sweden						
Pledging Conference	SKr	146 000 000	146 000 000	18 848 425	0	18 848 425
Part of 1995 pledge	SKr	75 000 000	75 000 000	10 623 229	0	10 623 229
Part of pledge for 1995 regular budget	SKr	25 000 000	25 000 000	3 846 154	0	3 846 154

Donor	Currency	Local currency		United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
Part of pledge for 1995 regular programme	SKr	40 000 000	40 000 000	5 665 722	0	5 665 722
Switzerland						
Pledging Conference	SFr	3 200 000	3 200 000	2 237 762	0	2 237 762
Balance at 1 January 1994: internal transport and distribution costs -	\$	594 314	594 314	594 314	0	594 314
Transport and distribution costs of donated flour and baby cereals	\$	486 707	486 707	486 707		486 707
Pledging Conference	SFr	3 200 000	3 200 000	2 735 043	0	2 735 043
Balance at 1 January 1995: inland transport and distribution costs	\$	42 407	42 407	42 407	0	42 407
Transport and handling costs of 777.6 tons of baby mix, Lebanon	\$	616 799	0	0	616 799	616 799
Thailand						
Pledging Conference	\$	14 266	14 266	14 266	0	14 266
Pledging Conference	\$	14 625	14 625	14 625	0	14 625
Trinidad and Tobago						
1995 contribution towards UNRWA/UNESCO education programme	SFr	574	574	503	0	503
Tunisia						
Balance at 1 January 1994: for 1993	\$	12 121	12 121	12 121	0	12 121
Balance at 1 January 1995: for regular budget	D	12 000	0	0	12 793	12 793
Pledging Conference	D	12 000	0	0	12 793	12 793

Donor	Local currency		United States dollars			
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
<u>Turkey</u>						
Pledging Conference	\$	100 000	100 000	100 000	0	100 000
Pledging Conference	\$	125 000	0	0	125 000	125 000
<u>United Arab Emirates</u>						
Balance at 1 January 1995: expected pledge for 1994	\$	500 000	0	0	500 000	500 000
Balance at 1 January 1995: pledge for 1993	\$	500 000	0	0	500 000	500 000
<u>United Kingdom</u>						
	£	3 000 000	3 000 000	4 477 612	0	4 477 612
Received in 1993 as advance for 1994	£	2 750 000	2 750 000	4 104 478		4 101 478
	£	3 000 000	3 000 000	4 761 905	0	4 761 905
<u>Balance at 1 January 1995: final tranche against pledge for 1994</u>						
	£	250 000	0	0	384 615	384 615
Advance payment for 1995	£	3 000 000	3 000 000	4 893 964	0	4 893 964
<u>United States</u>						
Pledging Conference	\$	72 000 000	72 000 000	72 000 000	0	72 000 000
Additional contribution	\$	100 000	100 000	100 000	0	100 000
Pledging Conference	\$	55 000 000	55 000 000	55 000 000	0	55 000 000
Supplementary contribution announced at major donors' meeting, Amman, March 1995	\$	15 000 000	15 000 000	15 000 000	0	15 000 000
<u>Venezuela</u>						
Regular programmes	\$	3 529	3 529	3 529	0	3 529
<u>Total cash contributions, Governments</u>						
				336 402 213	7 493 024	343 892 237

Donor	Local currency		United States dollars			
	Currency	pledged	Received	Received	Outstanding	Anticipated income
<u>Intergovernmental organizations</u>						
European Community						
Balance at 1 January 1994: 40 tons of pulses	ECU	26 315	26 315	29 567	0	29 567
Balance at 1 January 1994: 7 tons of olive oil	ECU	20 847	20 847	23 424	0	23 424
Balance at 1 January 1994: 1,310 tons of burghol for 1991	ECU	551 231	551 231	619 361	0	619 361
Balance at 1 January 1994: education programme	ECU	24 200 000	24 200 000	27 500 000	0	27 500 000
Balance at 1 January 1994: transport and distribution of 3,810 tons of food	ECU	182 284	182 284	207 141		207 141
Balance at 1 January 1994: health programme	ECU	3 200 000	3 200 000	3 636 364	0	3 636 364
Balance at 1 January 1994: improvement in health programmes	ECU	700 000	700 000	795 455	0	795 455
Balance at 1 January 1994: health staff costs	ECU	300 000	300 000	340 909	0	340 909
Distribution costs of commodities	ECU	367 112	367 112	464 699	0	464 699
Additional health staff costs	ECU	300 000	300 000	337 079	0	337 079
Education programme	ECU	25 400 000	25 400 000	28 539 326	0	28 539 326
Health programme	ECU	3 400 000	3 400 000	3 820 225	0	3 820 225
Improvement in health programmes	ECU	400 000	400 000	449 438	0	449 438
Balance at 1 January 1995: transport and distribution costs of 3,810 tons of food	ECU	24 434	0	0	32 024	32 024

Donor	Local currency		United States dollars			
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Intergovernmental organizations</u> (continued)						
Balance at 1 January 1995: distribution costs of 13,450 tons of food	ECU	672 500	0	0	881 389	881 389
Balance at 1 January 1995: internal transport costs	ECU	144 446	0	0	189 313	189 313
Balance at 1 January 1995: total superintendence costs of 17,179 tons of food	ECU	17 179	0	0	22 515	22 515
Balance at 1 January 1995: distribution costs of 12,689 tons of food	ECU	643 450	0	0	843 316	843 316
Balance at 1 January 1995: 16,167 tons of food	ECU	15 470	0	0	20 275	20 275
Balance at 1 January 1995: internal transport costs of 2,288 tons of food	ECU	49 271	0	0	64 575	64 575
Balance at 1 January 1995: transport and distribution costs of 14,787 tons of food	ECU	52 959	0	0	69 409	69 409
Additional health staff costs	ECU	300 000	300 000	382 653	0	382 653
Education programme	ECU	26 700 000	26 700 000	34 056 122	0	34 056 122
Health programme	ECU	3 600 000	3 600 000	4 591 837	0	4 591 837
Distribution costs of donated food commodities	ECU	281 533	0	0	368 982	368 982
Internal transport costs of food commodity donations	ECU	56 696	0	0	74 307	74 307
Superintendence costs of food commodity donations	ECU	7 384	0	0	9 678	9 678
Total cash contributions, intergovernmental organizations				105 793 600	2 575 783	108 369 383

Donor	Currency	Local currency		United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income
<u>Non-governmental organizations</u>						
AUSTCARE (Australian Care for Refugees)						
Operating costs of Deir el-Balah Health Centre, Gaza	\$	5 000	5 000	5 000	0	5 000
Netherlands UNESCO Centre						
UNESCO units of money (UNUM) cheques received in 1995 for education programme	\$	722	722	722	0	722
Balance at 1 January 1995: UNUM cheques received in 1994	\$	10 000	10 000	10 000	0	10 000
Balance at 1 January 1995: UNUM cheques received in 1993	\$	10 000	10 000	10 000	0	10 000
UNUM cheques received	\$	5 000	5 000	5 000	0	5 000
Save the Children Fund (United Kingdom)						
Kindergartens, Lebanon	\$	1 000	1 000	1 000	0	1 000
Swiss and German Aid Caritas, Switzerland						
Maternal and child health clinic, Am'ari Camp, West Bank	\$	20 000	20 000	20 000	0	20 000
Maternal and child health clinic, Am'ari Camp, West Bank	\$	10 000	10 000	10 000	0	10 000
Total cash contributions, non-governmental organizations						
				61 722	0	61 722
<u>Other sources</u>						
Henry, Bernard, France	F	200	200	34	0	34
	F	200	200	36	0	36
	F	200	200	35	0	35

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Other sources (continued)</u>						
	F	200	200	37	0	37
	F	200	200	39	0	39
	F	1 600	1 400	277	41	318
Hirsch, Helmut, Germany						
Received \$300 (includes \$ 125 cost of greeting cards)	\$	289	289	289	0	289
Hoss, Klaus						
Kindergarten in Gaza	\$	303	303	303	0	303
Jordan Travel Bureau						
Discount on cost of air tickets	\$	643	643	643	0	643
Discount on cost of air tickets	\$	500	202	202	298	500
Qalqilia Community						
Driver's salary for March-April 1994	\$	816	816	816	0	816
Total cash contributions, other sources				2 711	339	3 050
<u>United Nations organizations</u>						
United Nations						
United Nations international staff costs	\$	10 300 000	10 300 000	10 300 000		10 300 000
United Nations international staff costs	\$	11 050 000	11 050 000	11 050 000		11 050 000
Total cash contributions, United Nations organizations				21 350 000		21 350 000
Total cash contributions, General Fund				463 610 246	10 069 146	473 676 392

SCHEDULE 3

GENERAL FUND

Report on in-kind contributions as at 31 December 1995

Donor	Currency	Local currency		United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments</u>						
Belgium						
One-way steel container	\$	258 000	258 000	258 000	0	258 000
Red lentils (including transport and distribution costs), Gaza and Jericho	\$	2 195 000	0	0	2 195 000	2 195 000
France						
Rents, Lebanon	\$	839	434	434	405	839
Ireland						
Services of six Irish volunteers, Gaza	\$	285 892	285 892	285 892		285 892
Balance at 1 January 1995: services of six Irish volunteers	\$	369 729	361 508	361 508	8 221	369 729
Israel						
Rents and water	\$	95 399	95 399	95 399		95 399
Balance at 1 January 1995: rents and water	\$	81 600	77 705	77 705	3 895	81 600
Japan						
Flour	¥	710 295 795	710 295 795	7 174 705	0	7 174 705
Flour	\$	7 116 873	7 116 873	7 116 873	0	7 116 873
Flour	¥	0	0	0	0	0
Balance at 1 January 1995: Japan International Cooperation Agency (JICA) tools	\$	6 536	0	0	6 536	6 536

Donor	Currency	Local currency			United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income	
<u>Governments (continued)</u>							
Salary of a diesel engineering expert	\$	0	0	0	0	0	
Jordan							
Rent	\$	81 763	81 763	81 763		81 763	
Two refuse containers	\$	1 403	1 403	1 403	0	1 403	
Medical supplies	\$	70 070	68 460	68 460	1 610	70 070	
Lebanon							
Rent	\$	121	121	121		121	
Morocco							
Balance at 1 January 1994: 21,642 blankets	\$	148 248	148 248	148 248	0	148 248	
473 tons of sardines for the occupied territories	\$	0	0	0	0	0	
Balance at 1 January 1994: 28,300 blankets	\$	193 855	0	0	193 855	193 855	
Sri Lanka							
Balance at 1 January 1994: 1,234 tons of tea	\$	4 000	0	0	4 000	4 000	
Tea	\$	2 000	0	0	2 000	2 000	
Switzerland							
Swiss milk products, including 816.48 tons of baby cereal	SwF	1 515 706	1 515 706	1 515 706		1 515 706	
6,470 tons of flour	SwF	1 798 496	1 798 496	1 798 496		1 798 496	
1,200 additional tons of flour	\$	140 536	140 536	140 536	0	140 536	
Balance at 1 January 1994: 820 tons of baby cereal	\$	362 304	362 304	362 304		362 304	
Pledging Conference: baby cereal	SwF	1 504 207	1 504 207	1 504 207	0	1 504 207	
		3 500 000	1 838 256	1 838 256	1 432 538	3 270 794	

	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
Pledging Conference: flour	SwF	2 800 000	1 589 260	1 589 260	1 043 741	2 633 001
Balance at 1 January 1995: 6,470 tons of flour	\$	484 242	118 400	118 400	365 842	484 242
Balance at 1 January 1995: 816.48 tons of baby cereal	\$	1 503 253	233 187	233 187	1 270 066	1 503 253
Balance at 1 January 1995: 1,200 tons of flour	\$	415 200	0	0	415 200	415 200
Staff salaries	\$	106 000	82 333	82 333	23 667	106 000
Staff salaries	\$	106 000	82 333	82 333	23 667	106 000
Syrian Arab Republic						
Porterage, transport and rent	\$	26 655	26 655	26 655		26 655
Porterage, transport and rent	\$	72 000	25 558	25 558	46 442	72 000
Medical supplies	\$	92 917	92 917	92 917	0	92 917
Medical supplies	\$	16 000	16 000	16 000	0	16 000
Tunisia						
Balance at 1 January 1995: 15 tons of used clothing	\$	593 464	593 464	593 464	0	593 464
Total in-kind contributions, Governments				24 960 390	7 002 797	31 963 187
<u>Non-governmental organizations</u>						
American Friends Service Committee, United States						
Used clothing	\$	54 063	54 063	54 063	0	54 063
School supplies	\$	3 465	3 465	3 465	0	3 465
Used clothing	\$	54 011	54 011	54 011	0	54 011
Medical Aid for Palestinians (MAP)						
Medical equipment	\$	23 000	23 000	23 000	0	23 000

Donor	Currency	Local currency		United States dollars		
		pledged	Received	Received	Outstanding	Anticipated income
<u>Non-governmental organizations</u> (continued)						
Red Crescent, Egypt						
164 tons of flour, 17 tons of sugar and 16 tons of rice for Canada Camp	\$	64 452	64 452	64 452	0	64 452
83 tons of flour, 24 tons of rice and 16 tons of sugar	\$	47 829	47 829	47 829	0	47 829
Balance at 1 January 1995: 420 tons of flour, rice and sugar	\$	133 341	0	0	133 341	133 341
World Vision Relief and Development, United States						
Balance at 1 January 1995: Medical supplies	\$	16 930	0	0	16 930	16 930
Total, in-kind contributions, non-governmental organizations				246 820	150 271	397 091
<u>Other sources</u>						
Abdel Ra'ouf J. Ilayyan, Jordan						
Personal computer	\$	500	500	500	0	500
Al-Faisal Drug Store						
Medical supplies	\$	51	51	51	0	51
Ali Issa						
Water refrigerator	\$	602	602	602	0	602
Chase Manhattan Bank, London						
Hewlett Packard non-laser jet printer	\$	806	0	0	806	806
Citizens and teachers, Jordan						
Television and video recorder	\$	826	826	826	0	826

Donor	Currency	Local currency		United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income
<u>Other sources (continued)</u>						
Citizens and/or teachers, Jordan						
Two water coolers donated by Mr. Abed Al-Aziz A.	\$	2 143	2 143	2 143	0	2 143
Consiglio Regionale delle Marche, Italy						
Toys for Gaza and West Bank	\$	9 072	9 072	9 072	0	9 072
Dar Al-Dawa, Jordan						
Medicines	\$	2 000	2 000	2 000	0	2 000
Far'a Camp Committee, Nablus, West Bank						
Generator and water pump	\$	7 583	0	0	7 583	7 583
Freetime, Netherlands						
350 marking pens	\$	4	4	4	0	4
Gaza - various donors						
Rents	\$	100 584	100 584	100 584	0	100 584
Rent and water	\$	100 613	100 584	100 584	29	100 613
Rents	\$	320	320	320	0	320
Rents and water	\$	300	218	218	82	300
Japan International Cooperation Agency (JICA)						
Automotive spare parts	\$	1 694	1 694	1 694	0	1 694
Equipment	\$	13 111	13 111	13 111	0	13 111
Tools and supplies	\$	28 746	28 746	28 746	0	28 746
Tools	\$	21 667	21 667	21 667	0	21 667
Pick-up truck and car	\$	4 500	4 500	4 500	0	4 500
Video cassettes	\$	12 631	12 631	12 631	0	12 631

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Other sources (continued)</u>						
Welding machine	\$	921	921	921	0	921
Balance at 1 January 1995: audio-video equipment	\$	21 486	21 486	21 486	0	21 486
Massarwah, Dr. Jehad, Germany	\$	10 745	0	0	10 745	10 745
Ultrasound machine						
Muslim World League	\$	850	850	850	0	850
50 Holy Qur'an						
Palestine Liberation Organization	\$	206 090	206 090	206 090	0	206 090
Various commodities						
Palestinian Aid Society, Saudi Arabia						
Balance at 1 January 1995: 21 tons of used clothing	\$	1 050	1 050	1 050	0	1 050
School Canteen Income						
Two photocopying machines	\$	2 863	2 863	2 863	0	2 863
Television and video with microphone	\$	511	511	511	0	511
Staff of Gaza schools						
Various equipment	\$	3 044	3 044	3 044	0	3 044
Various supplies	\$	2 045	2 045	2 045	0	2 045
Various supplies	\$	9 555	9 555	9 555	0	9 555
Various equipment	\$	6 238	6 238	6 238	0	6 238
Various supplies	\$	1 476	1 476	1 476	0	1 476
Various equipment	\$	80 000	77 096	77 096	2 904	80 000
Stanadyne Automotive Pumps	\$	286	286	286	0	286

Donor	Currency	Local currency			United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income	
<u>Other sources (continued)</u>							
University of Jordan							
Medical supplies	\$	68 000	64 004	64 004	3 996	68 000	
Various donors							
West Bank rents	\$	315	315	315	0	315	
West Bank rents	\$	400	317	317	83	400	
Various missions							
Rents in Lebanon	\$	29	29	29	0	29	
Zakat Committee, Gaza							
1,500 woollen pullovers	\$	10 500	10 500	10 500	0	10 500	
Total in-kind contributions, other sources				707 929	26 228	734 157	
<u>United Nations organizations</u>							
UNESCO							
Staff salaries	\$	1 036 621	1 036 621	1 036 621		1 036 621	
Staff salaries	\$	967 579	967 579	967 589		967 589	
UNICEF							
Medical supplies	\$	89 300	89 300	89 300		89 300	
UNICEF, Amman							
Medical supplies	\$	122 706	118 465	118 465	4 241	122 706	
UNICEF, Denmark							
Medical supplies	\$	2 856	2 856	2 856		2 856	
School supplies for pilot project of school counselling, Gaza	\$	6 424	6 424	6 424		6 424	

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>United Nations organizations</u>						
(continued)						
UNTSO						
Second-hand vehicles	\$	600	600	600		600
WHO						
Staff salaries	\$	873 032	873 032	873 032		873 032
Staff salaries	\$	753 183	753 183	753 183		753 183
Total in-kind contributions, United Nations organizations				3 848 070	4 241	3 852 311
Total in-kind contributions, General Fund				30 410 609	7 193 758	37 604 367
Total, General Fund (schedules 2 and 3)				494 020 855	17 262 904	511 280 759

SCHEDULE 4

GENERAL FUND

Miscellaneous income for the biennium ended 31 December 1995

(United States dollars)

Description	Amount
Bank interest	10 080 696
Sale of empty containers	50 174
Disputed and reserved claims refunded	2 923 399
Reimbursement of Area Staff Provident Fund administration costs	1 279 821
Profit on income-producing activities (schedule 6)	29 444
Overheads recovered on procurement for other parties	20 956
Share of profit on insurance policies	31 843
Sale of used vehicles and equipment	94 972
Other sources	<u>3 317 866</u>
Total	<u>17 829 171</u>

SCHEDULE 5

GENERAL FUND

Adjustments to prior years' income and expenditure
for the biennium ended 31 December 1995

(United States dollars)

Description	Amount
Adjustments to prior years' expenditure	(2 590 725)
Savings prior years' carry-forwards	1 165 265
Accounts payable and liabilities	482 459
Provident Fund benefits	(49)
Savings from goods-in-transit expenditure	<u>86 638</u>
Total	<u>(856 412)</u>

SCHEDULE 6

GENERAL FUND

Production and sales for the biennium ended 31 December 1995

(United States dollars)

Accounts	Embroidery Centre	Carpentry Unit	Printing Unit	Contracting Section	Total
Sales	277 427	2 011 708	158 954	1 847 831	4 295 920
Costs of sales	273 492	1 658 297	340 880	1 993 807	4 266 476
Profit (loss)	3 935	353 411	(181 926)	(145 976)	29 444

STATEMENT VIII
PROJECT FUNDS

Income and expenditure for the biennium ended 31 December 1995
(United States dollars)

Project	Opening balance 1 January 1994	Contributions		Expenditure		Surplus/ (deficit) for period	Fund adjust- ment g/ 31 December 1995
		In cash	In kind	Total	In cash	In kind	
Funded ongoing activities							
Humanitarian aid to Palestinians in Lebanon (European Community)		146 789	-	146 789	-	-	146 789
Supplementary feeding and related health programme (European Community)	(1 693 991)	5 289 291	28 600 643	33 889 934	5 242 695	28 600 643	86 032
Mobile health team, Gaza	(150 110)	87 435	-	87 435	477 728	-	(390 293)
Qalqilia Hospital, West Bank	-	-	-	-	1 764	-	1 212
Gaza Centre for the Blind	(530 053)	203 126	136	203 262	548 091	136	855 568
Ramallah training centres	(2 844 406)	9 982 070	-	9 982 070	6 609 911	-	11 065
University scholarships, Arabian-American Oil Co. (ARABCO)	(158 733)	-	-	-	143 250	-	158 733
Mobile dental clinic, Jordan	5 482	12 926	-	12 926	34 733	-	(21 807)
Dental clinic, Amman Polyclinic	361	16 758	-	16 758	34 231	-	(17 473)
Upgrading Vocational Training Centre, Gaza	244 738	-	-	-	5 610	-	300
Vocational Training Centre, Gaza	(3 422 051)	2 549 426	-	2 549 426	-	-	(862 822)
Total	(8 548 763)	18 287 821	28 600 779	46 888 600	13 098 013	28 600 779	1 122 712
							(2 236 243)
Capital and special projects							
Yarmouk School, Syrian Arab Republic, and Aqiraniyah School, West Bank	47 999	100 000	-	100 000	454 832	-	(306 833)
Income-generating project, Gaza	(5 318)	-	-	-	-	-	5 318
Income-generating project, West Bank	(16 595)	-	-	-	(17)	-	16 578
Income-generating projects, Jordan	(6 056)	-	-	-	-	-	6 056

g/ Adjustments relating to prior years' expenditure.

Project	Opening Balance 1 January 1994	Contributions		Expenditure		Surplus/ (deficit) for period	Fund adjust- ment \$/	Fund balance 31 December 1995
		In cash	In kind	In cash	In kind			
<u>Capital and special projects</u> (continued)								
School construction - boys, Jordan	7 737	-	-	-	-	-	-	7 737
European Community fellowships, Gaza	1 383	-	-	-	-	-	-	1 383
Miscellaneous projects	-	-	-	-	-	-	-	-
School building and facilities, Gaza	3 823	-	-	-	-	-	-	3 823
Specialist Baqa'a clinic	19	20 073	-	42 504	-	(22 431)	(1)	(22 413)
Water project, Al-Mu'allaha, Syrian Arab Republic (UNICEF)	68	-	-	-	-	-	-	68
United Nations Women's Guild	-	-	-	-	-	-	-	-
Education project, Jordan (Austria)	380	-	-	348	-	(348)	-	32
Water project, Al-Mu'allaha	7	-	-	-	-	-	(7)	-
School sanitary facilities, Gaza	1 191	-	-	-	-	-	-	1 191
Construction and equipment, classrooms	217 928	-	-	217 922	-	(217 922)	-	6
Construction and equipment, Marka Camp	28 264	-	-	28 310	-	(28 310)	-	(46)
School construction - girls, Jordan	(1 386)	-	-	1 234	-	(1 234)	1	(2 619)
Water project, Al-Mu'allaha (Germany)	(105)	-	-	-	-	-	-	(105)
School construction - 1983	153	-	-	-	-	-	-	153
Miscellaneous construction - 1984	(3)	-	-	-	-	-	3	-
Production of the Mrs. Abu Rishah book	50 000	-	-	-	-	-	-	50 000
Gaza Town Health Centre	52 530	-	-	-	-	-	(52 455)	75
Environmental sanitation project	394 225	31 076	-	18 035	-	13 041	-	407 266
Canadian International Development Agency (CIDA) project, 1988	14 636	-	-	-	-	-	-	14 636
Hum Boys'/Girls' School	(332 902)	-	-	5 014	-	(5 014)	337 915	(1)
Baqa'a Elementary Boys' School, Jordan	2 169	-	-	-	-	-	-	2 169

Project	Opening balance 1 January 1994	Contributions		Expenditure		Surplus/ (deficit) for period	Fund adjust- ment a/	Fund balance 31 December 1995
		In cash	In kind	Total	In cash			
Capital and special projects (continued)								
Construction of science laboratory	50 494	-	-	-	35 694	(35 694)	-	14 800
Improved sanitation facilities, Syrian Arab Republic (Germany)	306 303	10 550	-	10 550	251 483	(240 933)	-	65 370
School construction, Huan Camp (CIDA)	478	-	-	-	447	(447)	(32)	(1)
Training in community rehabilitation	(5 999)	23 328	-	23 328	11 602	11 726	(6 085)	(358)
Construction and other projects (Japan)	1 209 827	-	-	-	692 179	(692 179)	8 135	525 783
Construction/equipping of health point, Auja	(1 773)	-	-	-	1 322	(1 322)	(87)	(3 182)
Construction/equipping of Beit Inan School	194 485	273 908	-	273 908	454 908	(181 000)	-	13 485
Remedial/special education	20 434	-	-	-	13 987	(13 987)	-	6 447
Renovation of Rafah maternal and child health sub-centre	3 354	-	-	-	1 837	(1 837)	-	1 517
Construction/equipping of Al-Fakhari School	93 746	1 141	-	1 141	79 697	(78 556)	(14 050)	1 140
Multi-purpose room, Baga'a Girls' School, Jordan	-	40 000	-	40 000	40 000	-	-	-
Women's production unit, Aman New Camp	(29 716)	-	-	-	284	(284)	-	(30 000)
Library at Maghazi Women's Programme Centre, Gaza	880	15 000	-	15 000	11 939	3 061	408	4 349
Various projects, agency-wide (Japan)	1 971 209	650 000	-	650 000	1 929 462	(1 279 662)	2 500	694 247
Poverty alleviation, Gaza	-	49 745	-	49 745	5 266	44 479	-	44 479
Upgrading of health centres, West Bank	-	387 598	-	387 598	206 566	181 032	-	181 032
Upgrading of two schools, Syrian Arab Republic	-	301 070	-	301 070	292 755	8 315	-	8 315
Solidarity lending group programme	-	16 766	-	16 766	-	16 766	-	16 766
Scholarships and equipment in several fields (Japan)	-	1 400 000	-	1 400 000	694 772	705 228	625	705 853
Community rehabilitation programme, Lebanon (Norway)	-	20 000	-	20 000	14 312	5 688	-	5 688
French kindergartens, Lebanon (France)	-	43 058	-	43 058	25 863	17 195	-	17 195

Project	Opening balance 1 January 1994	Contributions		Expenditure		Surplus/ (deficit) for period	Fund adjust- ment a/	Fund balance 31 December 1995
		In cash	In kind	Total	In cash			
Capital and special projects (continued)								
Women's activities centre, Mar Elias Camp (Netherlands)	-	8 000	-	8 000	8 000	-	-	-
Combating women's illiteracy, Syrian Arab Republic	(168)	-	-	-	-	-	168	-
Eye diseases clinic, Gaza	2 545	-	-	-	34	(34)	-	2 511
Training of music teachers, West Bank (Sweden)	-	30 496	-	30 496	17 936	12 560	-	12 560
Construction of school, Yarmouk	509	-	-	-	510	(510)	-	(1)
Women's Programme Centre, Jaramana, Damascus	93 914	-	-	-	74 244	(74 244)	-	19 670
Women's literacy project, Khan Dannoun, Damascus	407	-	-	-	-	-	-	407
Slow learners project, Jordan	22 528	-	-	-	21 175	(21 175)	-	1 353
Market study - Palestinian embroidery	-	-	-	-	1 001	(1 001)	-	(1 001)
Arrabeh School, West Bank	(8 871)	-	-	-	111	(111)	12 891	3 909
Scholarship programme, Lebanon (Risho Kosei-Kai)	2 398	42 450	-	42 450	17 590	24 860	152	27 410
Scholarship programme, Lebanon (National Federation of UNESCO Associations, Japan)	1 004	-	-	-	1 003	(1 003)	1	2
Audio-visual equipment, Yarmouk School, Lebanon	139	-	-	-	97	(97)	1	43
University scholarships (Switzerland)	543 478	466 200	-	466 200	382 609	83 591	2 140	629 209
Women's Programme Centre, Dera'a, Syrian Arab Republic (Germany)	276 098	18 147	-	18 147	116 150	(98 003)	-	178 095
Construction of classrooms, Jordan (Germany)	48 046	-	-	-	36 363	(36 363)	(6 488)	5 195
Repair and construction of warehouse, Lebanon	(165 122)	175 295	-	175 295	-	175 295	-	10 173
Various urgent projects (United States)	128 356	-	-	-	53 266	(53 266)	(5 957)	69 133
Various construction, Gaza (Netherlands)	836 778	40 162	-	40 162	392 262	(352 100)	(443 564)	41 114
Replacement and construction, Gaza (Norway)	200 865	-	-	-	63 503	(63 503)	(137 576)	(214)
Various construction, Jordan	15 614	-	-	-	19 680	(19 680)	2 373	2 307

Project	Opening balance 1 January 1994	Contributions		Expenditure		Surplus/ (deficit) for period	Fund adjust- ment #/	Fund balance 31 December 1995
		In cash	In kind	Total	In cash			
Capital and special projects (continued)								
Baq'a Preparatory Boys' School, Jordan (Sheikh Zaben)	-	570 587	-	570 587	-	-	-	-
University scholarship programme, 1995	-	500 000	-	500 000	-	479 400	-	479 400
Junior professional officer (Japan)	(44 381)	-	-	-	-	-	-	(44 381)
Jarash Rehabilitation Centre, Jordan	-	-	-	3 688	-	(3 688)	-	(3 688)
Junior professional officer (UNDP)	328	-	-	-	-	-	-	328
Junior professional officer (Sweden)	18 308	-	-	-	-	-	-	18 308
Junior professional officer (Netherlands)	1 346	-	-	-	-	-	-	1 346
Junior professional officer (Austria)	(41 479)	-	-	-	-	(2 936)	-	(44 415)
Junior professional officer (Denmark)	-	60 527	88 195	148 722	23 806	88 195	112 001	36 721
Associate research officer (Australia)	-	-	30 000	30 000	-	30 000	-	-
Junior professional officer (Sweden)	-	108 498	-	108 498	32 451	-	32 451	76 047
Husn Camp (Norwegian Refugee Council (NRC))	(237)	-	-	-	-	-	-	(237)
Junior professional officer, Jordan (Italy)	1 467	-	-	-	8 250	-	8 250	(6 783)
Technical adviser, Gaza College of Nursing (Italy)	-	-	28 672	28 672	-	28 672	-	-
Junior professional officer (France)	-	81 504	-	81 504	65 490	-	65 490	16 014
Project of organizing UNRWA archives	-	-	-	-	4 730	-	4 730	(4 730)
Junior professional officer (France)	-	280 665	-	280 665	162 073	-	162 073	118 592
Sur Baher Girls' School, West Bank	497	-	-	-	125	-	125	372
Sewing centre, Shatila, Lebanon	6 388	-	-	-	-	-	-	6 388
Sewing centre, Askar Camp, West Bank	2 896	-	-	-	2 896	-	2 896	-
Total	6 221 520	5 765 844	146 867	5 912 711	7 635 723	146 867	7 782 590	4 080 504

Project	Opening balance 1 January 1994	Contributions		Expenditure		Surplus/ (deficit) for period	Fund adjust- ment a/	Fund balance 31 December 1995
		In cash	In kind	In cash	In kind			
Funded from General Fund								
Mar'ka Elementary Boys' School	9 017	-	-	9 002	-	(9 002)	(15)	-
Souf Preparatory Girls' School	14 267	-	-	14 513	-	(14 513)	69	(177)
Construction, Muzeirib School, Syrian Arab Republic	(48 767)	-	-	-	-	-	48 767	-
Wadi Seer School, Jordan	(10 909)	-	-	1 454	-	(1 454)	12 363	-
Maggas School, Jordan	73 343	-	-	-	-	-	-	73 343
Move of Education Development Centre to Amman Training Centre, Jordan	(55 461)	-	-	855	-	(855)	56 317	1
Construction to avoid triple shift, Syrian Arab Republic	23 729	-	-	-	-	-	-	23 729
Construction to avoid triple shift, Jordan	8 508	-	-	-	-	-	-	8 508
Construction to avoid triple shift, West Bank	949	-	-	-	-	-	-	949
Construction of Preparatory Girls' School, and equipment for Vocational Training Centre, Baqa'a	36 318	-	-	33 589	-	(33 589)	(1 043)	686
Various construction, Agency-wide	2 216 378	-	-	1 985 706	-	(1 985 706)	7	232 679
Construction to avoid triple shift, Gaza	72 881	-	-	58 081	-	(58 081)	-	14 800
Total	2 341 253	-	-	2 103 200	-	(2 103 200)	116 465	354 518
Schools and vocational training centres	-	936 595	-	-	-	936 595	-	936 595
Canteens	-	857 999	-	-	-	857 999	-	857 999
Schools, vocational training centres and canteens	464 555	-	-	-	-	-	(464 555)	-
Expenditure								
Total	464 555	1 794 594	-	1 794 594	-	1 557 044	(237 550)	(1 794 594)
Grand total	478 565	25 848 259	28 747 646	54 595 905	22 836 936	1 454 279	266 035	404 285

STATEMENT IX

PROJECT FUNDS

Assets and liabilities as at 31 December 1995

(United States dollars)

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance as at 31 December 1995
Funded ongoing activities										
Humanitarian aid to Palestinians in Lebanon (European Community)	146 789	-	146 789	-	-	-	-	-	-	146 789
Supplementary feeding and related health programme (European Community)	-	-	-	18 566	6 191	285 547	561 700	679 359	1 561 363	(1 561 363)
Mobile health team, Gaza	-	-	-	-	-	-	-	540 403	540 403	(540 403)
Qalqilia Hospital, West Bank	-	-	-	-	-	-	-	552	552	(552)
Gaza Centre for the Blind	-	-	-	662	-	-	5 898	12 890	19 450	(19 450)
Ramallah training centres	1 229 651	22 504	1 252 155	92 958	36 211	449 179	134 989	-	713 337	538 818
University scholarships (ARAWCO)	-	10 750	10 750	19 534	-	-	-	134 466	154 000	(143 250)
Mobile dental clinic, Jordan	-	-	-	-	-	-	-	16 325	16 325	(16 325)
Dental clinic, Aqaba	-	-	-	-	-	-	-	17 113	17 113	(17 113)
Polyclinic	-	-	-	-	-	-	-	-	-	-
Upgrading Vocational Training Centre, Gaza	239 428	-	239 428	-	-	-	-	-	-	239 428
Vocational Training Centre, Gaza	-	-	-	-	-	-	-	862 822	862 822	(862 822)
Total	1 615 868	33 254	1 649 122	131 720	42 402	744 726	702 587	2 263 930	3 895 365	(2 236 243)
Capital and special projects										
Yarmouk School, Syrian Arab Republic, and Aqabah School, West Bank	-	-	-	226	-	-	835	305 772	306 833	(306 833)
Income-generating project, Gaza	-	-	-	-	-	-	-	-	-	-
Income-generating project, West Bank	-	-	-	-	-	-	-	-	-	-

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance as at 31 December 1995
Capital and special projects (continued)										
Income-generating projects, Jordan	59	-	59	-	-	-	59	-	59	-
School construction - boys, Jordan	7 737	-	7 737	-	-	-	-	-	-	7 737
European Community fellowships, Gaza	1 383	-	1 383	-	-	-	-	-	-	1 383
Miscellaneous projects	-	-	-	-	-	-	-	-	-	-
School building and facilities, Gaza	3 823	-	3 823	-	-	-	-	-	-	3 823
Specialist Baga's clinic	-	-	-	6 419	-	-	-	15 994	22 413	(22 413)
Water project, Al-Mu'allaga, Syrian Arab Republic (UNICEF)	68	-	68	-	-	-	-	-	-	68
United Nations Women's Guild	444	-	444	-	-	-	444	-	444	-
Education project, Jordan (Austrie)	64	-	64	-	-	-	32	-	32	32
Water project, Al-Mu'allaga	-	-	-	-	-	-	-	-	-	-
School sanitary facilities, Gaza	1 191	-	1 191	-	-	-	-	-	-	1 191
Construction and equipment, classrooms	44	-	44	-	-	-	38	-	38	6
Construction and equipment, Maria Camp	-	-	-	-	-	-	-	46	46	(46)
School construction - girls, Jordan	-	-	-	-	-	-	-	2 619	2 619	(2 619)
Water project, Al-Mu'allaga (Germany)	-	-	-	-	-	-	-	105	105	(105)
School construction - 1983	153	-	153	-	-	-	-	-	-	153
Miscellaneous construction - 1984	4 953	-	4 953	4 953	-	-	-	-	4 953	-
Production of the Mrs. Abu Rishah book	50 000	-	50 000	-	-	-	-	-	-	50 000
Gaza Town Health Centre	75	-	75	-	-	-	-	-	-	75
Environmental sanitary project	407 266	-	407 266	-	-	-	-	-	-	407 266
CIDA project, 1988	14 643	-	14 643	-	-	-	7	-	7	14 636

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance as at 31 December 1995
Capital and special projects (continued)										
Huan Boys'/Girls' School	1 419	-	1 419	1 420	-	-	-	-	1 420	(1)
Baga's Elementary Boys' School, Jordan	2 169	-	2 169	-	-	-	-	-	-	2 169
Construction of science laboratory	14 800	-	14 800	-	-	-	-	-	-	14 800
Improved sanitation facilities, Syrian Arab Republic (Germany)	65 370	-	65 370	-	-	-	-	-	-	65 370
School construction, Huan Camp (CIDA)	-	-	-	-	-	-	(25)	26	1	(1)
Training in community rehabilitation	-	-	-	-	-	-	-	358	358	(358)
Construction and other projects (Japan)	556 158	8 125	564 283	33 475	-	-	5 025	-	38 500	525 783
Construction/equipping of health point, Auja	-	-	-	-	-	-	-	3 182	3 182	(3 182)
Construction/equipping of Beit Inan School	14 486	-	14 486	226	-	-	775	-	1 001	13 485
Remedial/special education	6 447	-	6 447	-	-	-	-	-	-	6 447
Renovation of Rafah maternal and child health sub-centre	1 517	-	1 517	-	-	-	-	-	-	1 517
Construction/equipping of Al-Fakhari School	1 140	-	1 140	-	-	-	-	-	-	1 140
Multi-purpose room, Baga's Girls' School, Jordan	-	-	-	-	-	-	-	-	-	-
Women's production unit, Aaman New Camp	-	-	-	-	-	-	-	30 000	30 000	(30 000)
Library at Maghazi Women's Programme Centre, Gaza	4 349	-	4 349	-	-	-	-	-	-	4 349
Various projects, Agency-wide (Japan)	834 809	17 257	852 066	21 922	-	-	135 897	-	157 819	694 247
Poverty alleviation, Gaza	22 847	21 632	44 479	-	-	-	-	-	-	44 479
Upgrading of health centres, West Bank	182 291	-	182 291	1 259	-	-	-	-	1 259	181 032

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance as at 31 December 1995
Capital and special projects (continued)										
Upgrading of two schools, Syrian Arab Republic	20 913	-	20 913	-	-	-	12 598	-	12 598	8 315
Solidarity lending group programme	-	136 770	136 770	-	-	-	-	120 004	120 004	16 766
Scholarship and equipment in several fields (Japan)	1 195 855	8 125	1 203 980	25 875	-	-	472 252	-	498 127	705 853
Community rehabilitation programme, Lebanon (Norway)	14 780	-	14 780	9 092	-	-	-	-	9 092	5 688
French Kindergartens, Lebanon (France)	18 634	-	18 634	139	-	-	1 300	-	1 439	17 195
Women's activities centre, Mar Elias Camp (Netherlands)	-	-	-	-	-	-	-	-	-	-
Combating women's illiteracy, Syrian Arab Republic	-	-	-	-	-	-	-	-	-	-
Eye diseases clinic, Gaza	2 511	-	2 511	-	-	-	-	-	-	2 511
Training of music teachers, West Bank (Sweden)	13 560	-	13 560	-	-	-	-	-	-	13 560
Construction of school, Yarmouk	-	-	-	-	-	-	-	1	1	(1)
Women's Programme Centre, Jarasana, Damascus	19 670	-	19 670	-	-	-	-	-	-	19 670
Women's literacy project, Khan Dannoun, Damascus	407	-	407	-	-	-	-	-	-	407
Slow learners project, Jordan	1 353	-	1 353	-	-	-	-	-	-	1 353
Market study - Palestinian embroidery	-	-	-	-	-	-	-	1 001	1 001	(1 001)
Arrabah School, West Bank	3 909	-	3 909	-	-	-	-	-	-	3 909
Scholarship programme, Lebanon	27 410	-	27 410	-	-	-	-	-	-	27 410

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance as at 31 December 1995
Capital and special projects (continued)										
Scholarship programme, Lebanon (National Federation of UNESCO Associations, Japan)	2	-	2	-	-	-	-	-	-	2
Audio-visual equipment, Yarmouk School, Lebanon	43	-	43	-	-	-	-	-	-	43
University scholarships (Switzerland)	646 754	31 062	677 816	40 607	-	-	-	-	40 607	629 209
Women's Programme Centre, Dera'a, Syrian Arab Republic (Germany)	180 347	-	180 347	-	-	-	2 252	-	2 252	178 095
Construction of classrooms, Jordan (Germany)	5 195	-	5 195	-	-	-	-	-	-	5 195
Repair and construction of warehouse, Lebanon	10 173	-	10 173	-	-	-	-	-	-	10 173
Various urgent projects (United States)	69 133	-	69 133	-	-	-	-	-	-	69 133
Various construction, Gaza (Netherlands)	41 114	-	41 114	-	-	-	-	-	-	41 114
Replacement and construction, Gaza (Norway)	-	-	-	-	-	-	-	214	214	(214)
Various construction, Jordan	2 202	-	2 202	-	-	-	(105)	-	(105)	2 307
Baq'a Preparatory Boys' School, Jordan (Sheikh Zaben)	-	-	-	-	-	-	-	-	-	-
University scholarship programme - 1995	494 400	9 375	503 775	24 375	-	-	-	-	24 375	479 400
Junior professional officer (Japan)	-	-	-	-	-	-	-	44 381	44 381	(44 381)
Jarash Rehabilitation Centre, Jordan	-	-	-	-	-	-	-	3 688	3 688	(3 688)
Junior professional officer (UNDP)	328	-	328	-	-	-	-	-	-	328
Junior professional officer (Sweden)	18 308	-	18 308	-	-	-	-	-	-	18 308
Junior professional officer (Netherlands)	1 346	-	1 346	-	-	-	-	-	-	1 346
Junior professional officer (Austria)	-	-	-	-	-	-	-	44 415	44 415	(44 415)

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance as at 31 December 1995
Capital and special projects (continued)										
Junior professional officer (Denmark)	36 721	-	36 721	-	-	-	-	-	-	36 721
Associate research officer (Australia)	-	-	-	-	-	-	-	-	-	-
Junior professional officer (Sweden)	76 047	-	76 047	-	-	-	-	-	-	76 047
Huan Camp, NRC	-	-	-	-	-	-	-	237	237	(237)
Junior professional officer, Jordan (Italy)	-	-	-	-	-	-	-	6 783	6 783	(6 783)
Technical adviser, Gaza College of Nursing (Italy)	-	-	-	-	-	-	-	-	-	-
Junior professional officer (France)	16 014	-	16 014	-	-	-	-	-	-	16 014
Project of organizing UNRWA archives	-	-	-	-	-	-	-	4 730	4 730	(4 730)
Junior professional officer (France)	118 592	-	118 592	-	-	-	-	-	-	118 592
Sur Baher Girls' School, West Bank	372	-	372	-	-	-	-	-	-	372
Sewing centre, Shatila, Lebanon	6 388	-	6 388	-	-	-	-	-	-	6 388
Sewing centre, Ankar Camp, West Bank	-	-	-	-	-	-	-	-	-	-
Total	5 241 186	232 346	5 473 532	177 988	-	-	631 384	583 556	1 392 928	4 080 604
Funded from General Fund										
Marka Elementary Boys' School	-	-	-	-	-	-	-	-	-	-
Souf Preparatory Girls' School	-	-	-	-	-	-	-	177	177	(177)
Construction, Muzairib School, Syrian Arab Republic	-	-	-	-	-	-	-	-	-	-
Wadi Seer School, Jordan	-	-	-	-	-	-	-	-	-	-
Waqas School, Jordan	73 343	-	73 343	-	-	-	-	-	-	73 343
Move of Education Development Centre to Amman Training Centre, Jordan	1	-	1	-	-	-	-	-	-	1

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance as at 31 December 1995
<u>Funded from General Fund (continued)</u>										
Construction to avoid triple shift, Syrian Arab Republic	23 729	-	23 729	-	-	-	-	-	-	23 729
Construction to avoid triple shift, Jordan	8 508	-	8 508	-	-	-	-	-	-	8 508
Construction to avoid triple shift, West Bank	949	-	949	-	-	-	-	-	-	949
Construction of Preparatory Girls' School and equipment for Vocational Training Centre, Baqa'a	673	-	673	-	-	-	(13)	-	(13)	686
Various construction, Agency-wide	252 871	-	252 871	58	-	-	20 134	-	20 192	232 679
Construction to avoid triple shift, Gaza	14 800	-	14 800	-	-	-	-	-	-	14 800
Total	374 874	-	374 874	58	-	-	20 121	177	20 356	354 518
Schools and vocational training centres	-	-	-	-	-	-	-	-	-	-
Canteens	-	-	-	-	-	-	-	-	-	-
Schools, vocational training centres and canteens	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Grand total	7 231 928	265 600	7 497 528	309 766	42 402	744 726	1 354 092	2 847 663	5 298 649	2 198 879

SCHEDULE 7

PROJECT FUNDS

Report on cash contributions as at 31 December 1995

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
FUNDED ONGOING ACTIVITIES						
<u>Governments</u>						
Denmark						
Funding for Ramallah men's and women's training centres, West Bank, 1994	DKr	20 400 000	20 400 000	3 333 333	0	3 333 333
Balance at 1 January 1994: Ramallah men's and women's training centres, West Bank	\$	3 027 413	3 027 413	3 027 413	0	3 027 413
Ramallah men's and women's training centres, West Bank	DKr	19 700 000	19 700 000	3 621 324	0	3 621 324
France						
Hospitalization costs, Lebanon	F	800 000	0	0	163 265	163 265
Italy						
Gaza Training Centre	Lit	2 000 000 000	2 000 000 000	1 307 190	0	1 307 190
Gaza Training Centre, 1995	Lit	2 000 000 000	2 000 000 000	1 242 236	0	1 242 236
Total				12 531 496	163 265	12 694 761
<u>Intergovernmental organizations</u>						
European Community						
Humanitarian aid	ECU	140 000	112 000	146 789	36 697	183 486
Medical supplies for health centres at Nahr el Bared, Ein el-Hilweh and El-Buss camps, Lebanon	ECU	100 000	0	0	131 062	131 062
Balance at 1 January 1994: 1993 family planning programme	ECU	800 000	800 000	909 091	0	909 091

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Intergovernmental organizations (continued)</u>						
Balance at 1 January 1994:						
1993 supplementary feeding programme	ECU	800 000	800 000	909 091	0	909 091
1994 family planning programme	ECU	800 000	800 000	898 876	0	898 876
1994 supplementary feeding programmes	ECU	700 000	700 000	786 517	0	786 517
Family planning	ECU	800 000	800 000	1 020 408	0	1 020 408
Supplementary feeding programme	ECU	600 000	600 000	765 306	0	765 306
Total				5 436 078	167 759	5 603 837
<u>Non-governmental organizations</u>						
Near East Council of Churches						
Mobile dental unit, Jordan valley	\$	3 448	3 448	3 448	0	3 448
Mobile dental unit, Jordan valley	\$	10 000	9 477	9 477	523	10 000
Dental unit, Amman Polyclinic, Jordan	\$	5 461	5 461	5 461	0	5 461
Dental unit, Amman Polyclinic	\$	12 000	11 298	11 298	702	12 000
Radda Barnen, Sweden						
Balance at 1 January 1994:						
three mobile health teams, Gaza	SKr	180 000	180 000	23 316	0	23 316
1 January 1994: health education	SKr	195 000	195 000	64 119		64 119
Rissho Kosei-Kai						
Operating costs of Gaza Training Centre for the Blind, 1994	\$	100 000	100 000	100 000	0	100 000

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Non-governmental organizations</u> (continued)						
Operating costs of Rehabilitation Centre for the Visually Impaired	\$	100 000	100 000	100 000	0	100 000
Total				317 119	1 225	318 344
<u>Other sources</u>						
Krbec, E. M. (Switzerland)						
Gaza Training Centre for the Blind	\$	1 451	1 451	1 451	0	1 451
Gaza Training Centre for the Blind	SWF	2 000	2 000	1 680	0	1 680
Total				3 131	0	3 131
Total cash contributions, funded ongoing activities						
CAPITAL AND SPECIAL PROJECTS				18 287 824	332 249	18 620 073
<u>Governments</u>						
Denmark						
Travel costs of Danish junior professional officer	\$	3 333	3 333	3 333	0	3 333
Cost of officer's services, 1995	\$	62 908	57 194	57 194	5 714	62 908
France						
Received from French Embassy	\$	43 058	43 058	43 058	0	43 058
Staff costs of junior professional officer and associate research officer, West Bank	F	421 373	421 373	81 503	0	81 503
Germany						
Bank interest for 1994	\$	11 610	11 610	11 610	0	11 610
Interest for 1995	\$	19 466	19 466	19 466	0	19 466
Bank interest for 1994	\$	7 308	7 308	7 308	0	7 308

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Government's (continued)</u>						
Interest for 1995	\$	3 242	3 242	3 242	0	3 242
Beit Inan Girls' School, West Bank	DM	431 139	431 139	272 873		272 873
Beit Inan Girls' School, West Bank	DM	22 301	0	0	15 595	15 595
Interest for 1995	\$	1 034	1 034	1 034	0	1 034
Balance at 1 January 1994: 1993 pledge for poverty alleviation	DM	43 150	43 150	24 942		24 940
Bank interest, January-November 1994	\$	381	381	381	0	381
Balance at 1 January 1995: second half of 1993 pledge for poverty alleviation	DM	43 150	33 940	24 417	6 441	30 858
Interest for December 1994	\$	5	5	5	0	5
Balance at 1 January 1994: 1993 pledge for upgrading three health centres, West Bank	DM	335 318	335 318	193 825		193 825
Bank interest, January-November 1994	\$	4 549	4 549	4 549	0	4 549
Balance at 1 January 1995: 1993 pledge for upgrading three health centres, West Bank	DM	335 318	262 694	188 988	50 786	239 774
Interest for December 1994	\$	235	235	235	0	235
Balance at 1 January 1994: 1993 pledge for upgrading two schools, Syrian Arab Republic	DM	253 915	253 915	146 772		146 772
Balance at 1 January 1995: 1993 pledge for upgrading two schools, Syrian Arab Republic	DM	253 914	212 932	154 298	28 659	182 957
Bank interest for 1994	\$	8 129	8 129	8 129	0	8 129

Donor	Currency	Local currency		United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
Interest for 1995	\$	10 018	10 018	10 018	0	10 018
Staff costs of junior professional officer, Gaza, for one year	\$	122 798	122 798	122 798	0	122 798
Staff costs of junior professional officer, Jordan	\$	95 357	95 357	95 357	0	95 357
Staff costs of junior professional officer, second year	\$	62 525	62 510	62 510	15	62 525
Japan						
Equipment for Damascus Training Centre, Syrian Arab Republic, and Wadi Seer Training Centre, Jordan	\$	1 000 000	1 000 000	1 000 000	0	1 000 000
Expansion of scholarship programme	\$	400 000	400 000	400 000	0	400 000
Completion of construction of Jiftlek School, West Bank	\$	480 000	480 000	480 000	0	480 000
Expansion of Qalgiliya Hospital, West Bank	\$	170 000	170 000	170 000	0	170 000
University scholarships programme	\$	500 000	500 000	500 000	0	500 000
Kuwait						
Photo album marking 45th anniversary of UNRWA	\$	303 540	0	0	30 053	30 053
Netherlands						
Interest to 31 December 1995	\$	1 141	1 141	1 141	0	1 141
Contribution, Netherlands Embassy, Beirut	\$	8 000	8 000	8 000	0	8 000
Interest to 31 December 1995	\$	40 162	40 162	40 162	0	40 162
Sweden						
Training of music teachers for UNRWA schools, West Bank	SKr	220 000	220 000	30 014	0	30 014

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
Interest 16 June-29 November 1995	\$	482	482	482	0	482
Contribution of Swedish International Development Agency (SIDA) to cover first-year cost of junior professional officer	\$	108 498	108 498	108 498	0	108 498
Switzerland						
University scholarships	SwF	300 000	300 000	209 790	0	209 790
University scholarships	SwF	300 000	300 000	256 410	0	256 410
United Kingdom						
Expanding community-based rehabilitation centre, Hama Camp, Syrian Arab Republic	\$	15 887	0	0	15 887	15 887
Total				4 742 342	153 150	4 895 490
<u>Intergovernmental organizations</u>						
Arab Gulf Programme for United Nations Development Organizations (AGFUND), Saudi Arabia						
Balance at 1 January 1995: construction of Agrabanieh School, West Bank	\$	409 000	100 000	100 000	309 000	409 000
European Community						
Balance at 1 January 1995: warehousing, Beirut	ECU	133 750	133 750	175 295	0	175 295
Organization of Petroleum Exporting Countries (OPEC) Fund for International Development						
Photo album marking 45th anniversary of UNRWA	\$	5 000	0	0	5 000	5 000
Total				275 295	314 000	589 295

Donor	Currency	Local currency		United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income
<u>Non-governmental organizations</u>						
AUSCARE (Australian Care for Refugees)						
Establishment of remedial/special education centre, Ein el-Hilweh school compound, Lebanon	\$	51 646	0	0	51 646	51 646
Finnish Refugee Council, Finland						
UNRWA photo album	Fmk	5 000	0	0	1 149	1 149
Near East Council of Churches Specialist, Baga'a Clinic, Jordan	\$	5 173	5 173	5 173	0	5 173
Specialist, Baga'a Clinic	\$	15 000	14 900	14 900	100	15 000
Rissho Kosei-Kai						
Nursing courses for 1994/95 and 1995/96 school years, Lebanon	\$	42 450	42 450	42 450	0	42 450
UNRWA photo album	\$	3 000	0	0	3 000	3 000
Soka Gakkai, Japan						
UNRWA photo album	\$	4 000	0	0	4 000	4 000
Swedish Free Church Aid (DIAKONIA), Sweden						
Staff cost of community rehabilitation officer	\$	7 895	7 895	7 895		7 895
Balance at 1 January 1995: balance of 1994 pledge	\$	2 439	2 439	2 439	0	2 439
Staff costs for training in community-based rehabilitation	\$	12 994	12 994	12 994	0	12 994
United Nations Association of Sweden						
UNRWA photo album	SKr	6 652	0	0	997	997

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Welfare Association, Geneva						
Balance at 1 January 1994:						
establishment of Maghazi						
Women's Programme Centre						
library, Gaza	\$	15 000	15 000	15 000	0	15 000
Total				100 851	60 892	161 743
Other sources						
Dr. Ali Nayfeh						
Baqaa' school	\$	40 000	40 000	40 000	0	40 000
Lillehammer Olympic Aid (through Norwegian People's Aid (NPA))						
Community rehabilitation centres in Lebanon	\$	20 000	20 000	20 000	0	20 000
Sheikh Zaben						
Baqaa' school	\$	570 587	570 587	570 587	0	570 587
Total				630 587	0	630 587
Total cash contributions, capital and special projects				5 749 075	528 042	6 277 115

SCHEDULE 8

PROJECT FUNDS

Report on in-kind contributions as at 31 December 1995

Donor	Currency	Local currency		United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income
FUNDED ONGOING ACTIVITIES						
<u>Intergovernmental organizations</u>						
European Community/European Union						
1,887 tons of rice	\$	457 650	457 650	457 650		457 650
2,035 tons of sunflower oil	\$	790 520	790 520	790 520		790 520
Balance at 1 January 1994:						
1,394 tons of vegetable oil	\$	932 357	932 357	932 357		932 357
Balance at 1 January 1994:						
1,650 tons of sardines	\$	4 111 488	4 111 488	4 111 488		4 111 488
Balance at 1 January 1994:						
126 tons of baby cereal	\$	0	0	0	0	0
Balance at 1 January 1994:						
2,107 tons of rice	\$	859 656	859 656	859 656	0	859 656
Balance at 1 January 1994:						
2,400 tons of sugar	\$	1 036 800	1 036 800	1 036 800	0	1 036 800
Balance at 1 January 1994:						
2,700 tons of whole milk	\$	4 907 253	4 907 253	4 907 253		4 907 253
Balance at 1 January 1994:						
467 tons of tomato paste	\$	447 895	447 895	447 895	0	447 895
Balance at 1 January 1994:						
1,394 tons of vegetable oil	\$	209 329	208 845	208 845	484	209 329
Balance at 1 January 1994:						
1,650 tons of sardines	\$	429 312	0	0	429 312	429 312
Balance at 1 January 1994:						
15 tons of olive oil	\$	39 780	0	0	39 780	39 780

Donor	Currency	Local currency		United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income
<u>Intergovernmental organizations</u> (continued)						
Balance at 1 January 1994: 2,700 tons of whole milk	\$	671 519	0	0	671 519	671 519
Balance at 1 January 1995: 1,422 tons of sardines	\$	3 913 344	3 368 462	3 368 462	544 882	3 913 344
Balance at 1 January 1995: 1,887 tons of rice	\$	608 505	608 505	608 505	0	608 505
Balance at 1 January 1995: 1,968 tons of whole milk	\$	3 788 400	3 395 700	3 395 700	392 700	3 788 400
Balance at 1 January 1995: 155.00 tons of lentils for the West Bank	\$	57 350	0	0	57 350	57 350
Balance at 1 January 1995: 2,035 tons of sunflower oil	\$	1 118 390	1 116 814	1 116 814	1 576	1 118 390
Balance at 1 January 1995: 2,948 tons of sugar	\$	1 190 992	1 190 992	1 190 992	0	1 190 992
Balance at 1 January 1995: 325.00 tons of lentils	\$	120 250	0	0	120 250	120 250
Balance at 1 January 1995: 6,000 tons of flour	\$	2 298 000	0	0	2 298 000	2 298 000
Balance at 1 January 1995: 7 tons of olive oil	\$	18 935	0	0	18 935	18 935
Balance at 1 January 1995: 827 tons of tomato paste	\$	837 612	837 612	837 612	0	837 612
Balance at 1 January 1995: 85 tons of pulses	\$	44 200	0	0	44 200	44 200
Balance at 1 January 1995: 8.7 tons of olive oil	\$	34 189	0	0	34 189	34 189
Balance at 1 January 1994: 1,110.615 tons of red lentils and 24,502 tons of pulses	\$	444 330	0	0	444 330	444 330

Donor	Local currency			United States dollars		
	Currency	Plugged	Received	Received	Outstanding	Anticipated income
<u>Intergovernmental organizations</u> (continued)						
Balance at 1 January 1995: 15 tons of olive oil	\$	40 575	0	0	40 575	40 575
Balance at 1 January 1995: 541.9 tons of red lentils	\$	261 838	261 838	261 838	0	261 838
1,162 tons of rice	\$	669 312	568 512	568 512	100 800	669 312
8 tons of olive oil	\$	29 088	0	0	29 088	29 088
22 tons of pulses for training centres	\$	11 660	0	0	11 660	11 660
561 tons of red lentils	\$	272 085	0	0	272 085	272 085
1,252 tons of sardines	\$	3 515 616	1 541 592	1 541 592	1 974 024	3 515 616
1,684 tons of sugar	\$	693 808	503 464	503 464	190 344	693 808
1,072 tons of sunflower oil	\$	1 149 184	940 026	940 026	209 158	1 149 184
501 tons of tomato paste	\$	514 662	514 662	514 662	0	514 662
1,122 tons of whole milk	\$	2 203 608	0	0	2 203 608	2 203 608
Total				28 600 643	10 128 849	38 729 492
<u>Other sources</u>						
Gaza - various donors	\$	68	68	68	0	68
Rents	\$	102	68	68	34	102
Rent and water				136	34	170
Total				28 600 779	10 128 883	38 729 662
Total in-kind contributions, funded ongoing activities						
Total funded ongoing activities (schedules 7 and 8)						
				46 888 603	10 461 132	57 349 735

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
CAPITAL AND SPECIAL PROJECTS						
<u>Governments</u>						
Australia						
Associate research officer, Gaza	\$	30 000	30 000	30 000	0	30 000
Denmark						
Junior professional officer (Danish International Development Agency (DANIDA))	\$	88 195	88 195	88 195	0	88 195
Italy						
Technical adviser, Gaza College of Nursing	\$	28 672	28 672	28 672		28 672
Total				146 867	0	146 867
Total capital and special projects (schedules 7 and 8)				5 895 942	528 042	6 423 982

STATEMENT X
EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY
UNRESTRICTED FUND
Income and expenditure for the biennium ended 31 December 1995
(United States dollars)

1993	Description	1994-1995		
		Cash	In kind	Total
INCOME				
(Payments and deliveries received)				
(schedules 9 and 10)				
7 492 503	Governments	220 591	3 936 793	4 157 384
1 053 261	Intergovernmental organizations	350 039	-	350 039
651 504	Non-governmental organizations	-	119 946	119 946
37 082	Other sources	-	14 235	14 235
9 234 350	Total	570 630	4 070 974	4 641 604
EXPENDITURE				
11 177 446	Staff costs	5 200 318	-	5 200 318
25 899	Miscellaneous supplies	85 748	2 139	87 887
84 409	Medical supplies	16 186	-	16 186
685 701	Spare parts and lubricants	20	-	20
6 299 417	Food commodities	-	4 068 835	4 068 835
1 638	Fresh food	-	-	-
241 433	Miscellaneous equipment	19 228	-	19 228
95 676	Rent, water and electricity	-	-	-
1 193 309	Construction, furniture and equipment	694 394	-	694 394
286 594	Travel costs	99 161	-	99 161
17 832	Post, telegraph and telecommunications	23 815	-	23 815
32 315	Freight and port services	305	-	305
1 571 384	Contractual services	413 695	-	413 695
1 186 664	Subsidies	1 799 173	-	1 799 173
22 899 717	Total	8 352 043	4 070 974	12 423 017
(13 665 367)	Excess of income over expenditure	(7 781 413)	-	(7 781 413)

STATEMENT XI

EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY

UNRESTRICTED FUND

Assets and liabilities as at 31 December 1995

(United States dollars)

1993	Description	1994-1995
ASSETS		
-	Cash on hand and in banks	-
365	Prepayments	-
365		-
LIABILITIES		
236 813	Accounts payable	210 400
235 030	Provision for unliquidated obligations	154 466
363 476	Provision for carry-forwards	182 209
74 049	Provision for goods-in-transit	56 326
-	Income received in advance	-
7 753 356	Due to General Fund	15 756 697
8 662 724		16 360 098
FUND BALANCE		
(1 696 944)	Balance 1 January 1991	(8 662 359)
<u>Add:</u>		
6 746 050	Fund adjustment	83 674
5 049 106		(8 578 685)
<u>Less:</u>		
(13 711 465)	Excess of expenditure	(7 781 413)
(8 662 359)		(16 360 098)
365		-

STATEMENT XII
EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY
ALL FUNDS
Income and expenditure for the biennium ended 31 December 1995
(United States dollars)

Project	Opening Balance 1 January 1994	Contributions			Expenditure			Surplus/ (deficit) for period	Fund adjustment \$	Fund balance 31 December 1995
		In cash	In kind	Total	In cash	In kind	Total			
Base BNLOT										
In cash	(8 662 359)	570 623	-	570 623	8 336 754	-	8 336 754	(7 766 125)	83 674	(16 344 810)
In kind	-	1	4 070 974	4 070 975	15 289	4 070 974	4 086 263	(15 288)	-	(15 288)
Subtotal	(8 662 359)	570 630	4 070 974	4 641 604	8 352 043	4 070 974	12 423 017	(7 781 413)	83 674	(16 360 098)
Masks for Gulf situation	-	-	-	-	(775)	-	(775)	775	-	775
Emergency hospitalization and medical expenses	-	-	-	-	-	-	-	-	4 383	4 383
Physiotherapists - Médecins sans Frontières - West Bank	(116)	-	-	-	(115)	-	(115)	115	1	-
Extended health and general assistance (Finland)	1 316	-	-	-	(1 349)	-	(1 349)	1 349	63	2 728
Salaries and medical equipment	12 315	-	-	-	-	-	-	-	1	12 316
Canadian contribution	-	-	-	-	-	-	-	-	212	212
Palestinian Police Force salaries (Denmark)	-	1 058 882	-	1 058 882	1 039 014	-	1 039 014	19 868	-	19 868
Palestinian Police Force salaries (Denmark)	-	7 323 165	-	7 323 165	7 323 165	-	7 323 165	-	-	-
Health programme (Switzerland)	-	-	-	-	-	-	-	-	3 100	3 100
Greek Government's contributions to Palestinian Police Force salaries	237 197	100 000	-	100 000	100 000	-	100 000	-	-	-
Japanese contribution - flour	-	-	1 974 036	1 974 036	-	1 974 036	1 974 036	-	-	237 197
Flour and oil (European Community)	-	-	2 880 334	2 880 334	-	2 880 334	2 880 334	-	-	-
Subtotal	250 712	8 482 047	4 854 370	13 336 417	8 459 940	4 854 370	13 314 310	22 107	7 760	280 579
Total	(8 411 647)	9 052 677	8 925 344	17 978 021	16 811 983	8 925 344	25 737 327	(7 759 306)	91 434	(16 079 519)
One-time BNLOT projects										
Other Gaza projects	(1 335 953)	-	-	-	318 433	-	318 433	(318 433)	(3 767)	(1 658 153)
Lebanon reconstruction programme	1 959	-	-	-	-	-	-	-	-	1 959
Urgent medical needs	46 021	-	-	-	33 807	-	33 807	(33 807)	-	12 214
Central field pharmacy, Jerusalem	340	-	-	-	-	-	-	-	-	340
Shatila Camp repairs	17 401	-	-	-	16 611	-	16 611	(16 611)	-	790

Project	Opening balance 1 January 1994	Contributions			Expenditure			Surplus/ (deficit) for period	Fund adjustment a/	Fund balance 31 December 1995
		In cash	In kind	Total	In cash	In kind	Total			
Medical emergency programme, Gaza and West Bank	24 922	-	-	-	21 800	-	21 800	(21 800)	(29)	3 093
European Community: exceptional donation of flour	-	557 852	2 227 000	2 784 852	-	2 227 000	2 227 000	557 852	-	557 852
Procurement of food	(615 391)	-	-	-	-	-	-	-	1	(615 390)
Miscellaneous donations	21 188	-	221	221	(221)	221	-	221	-	21 409
Total	(1 839 513)	557 852	2 227 221	2 785 073	390 430	2 227 221	2 617 651	167 422	(3 795)	(1 675 886)
Total, all funds	(10 251 160)	9 610 529	11 152 565	20 763 094	17 202 413	11 152 565	28 354 978	(7 591 884)	87 639	(17 755 405)

a/ Adjustments relating to prior year's expenditure.

STATEMENT XIII
EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY

ALL FUNDS

Assets and liabilities as at 31 December 1995

(United States dollars)

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance 31 December 1995
Base Budget										
In cash	-	-	-	210 400	154 466	182 209	56 326	15 741 409	16 344 810	(16 344 810)
In kind	-	-	-	-	-	-	-	15 280	15 280	(15 280)
Subtotal	-	-	-	210 400	154 466	182 209	56 326	15 756 697	16 360 098	(16 360 098)
Masks for Gulf situation	775	-	775	-	-	-	-	-	-	775
Emergency hospitalization and medical expenses	4 383	-	4 383	-	-	-	-	-	-	4 383
Physiotherapists - Médecins sans Frontières - West Bank	-	-	-	-	-	-	-	-	-	-
Extended health and general assistance (Finland)	2 728	-	2 728	-	-	-	-	-	-	2 728
Salaries and medical equipment	12 316	-	12 316	-	-	-	-	-	-	12 316
Canadian contribution	212	-	212	-	-	-	-	-	-	212
General protection and health services (United States)	19 868	-	19 868	-	-	-	-	-	-	19 868
Palestinian Police Force salaries (Denmark)	-	-	-	-	-	-	-	-	-	-
Health programme (Switzerland)	3 100	-	3 100	-	-	-	-	-	-	3 100
Greek Governments contribution to Palestinian Police Force salaries	-	-	-	-	-	-	-	-	-	-
Japanese contribution - flour	237 197	-	237 197	-	-	-	-	-	-	237 197
Flour and oil	-	-	-	-	-	-	-	-	-	-
Subtotal	280 579	-	280 579	-	-	-	-	-	-	280 579
Total	280 579	-	280 579	210 400	154 466	182 209	56 326	15 756 697	16 360 098	(16 079 519)

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance 31 December 1995
<u>One-time BMLOT projects</u>										
Other Gaza projects	-	-	-	-	-	-	-	1 658 153	1 658 153	(1 658 153)
Lebanon reconstruction programme	1 959	-	1 959	-	-	-	-	-	-	1 959
Urgent medical needs	16 140	-	16 140	-	-	-	3 926	-	3 926	12 214
Central field pharmacy, Jerusalem	340	-	340	-	-	-	-	-	-	340
Shatila Camp repairs	1 665	-	1 665	-	-	-	875	-	875	790
Medical emergency programme, Gaza and West Bank	3 093	-	3 093	-	-	-	-	-	-	3 093
European Community: exceptional donation of flour	557 852	-	557 852	-	-	-	-	-	-	557 852
Procurement of food	-	-	-	-	-	-	-	615 390	615 390	(615 390)
Miscellaneous donations	21 409	-	21 409	-	-	-	-	-	-	21 409
Total	602 458	-	602 458	-	-	-	4 801	2 273 543	2 278 344	(1 675 886)
Total, all funds	883 037	-	883 037	210 400	154 466	182 209	61 127	18 030 240	18 638 442	(17 755 405)

SCHEDULE 9

EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY

EMERGENCY FUND

Report on cash contributions as at 31 December 1995

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments</u>						
Australia						
Pledging Conference	\$	220 590	220 590	220 590	0	220 590
Denmark						
Balance at 1 January 1995: for Palestinian Police Force, Gaza	S	11 647 702	11 647 702	1 058 862	0	1 058 882
Greece						
Salaries and other running costs of Palestinian Police Force	\$	100 000	100 000	100 000	0	100 000
Netherlands						
Balance at 1 January 1995: salaries of Palestinian Police Force, November 1994	f.	6 050 000	6 050 000	3 477 011	0	3 477 011
Pledged for salaries of Palestinian Police Force, Gaza	f.	6 000 000	6 000 000	3 846 154	0	3 846 154
Total				8 702 637	0	8 702 637

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Intergovernmental organizations</u>						
(continued)						
Balance at 1 January 1995: remaining 10 per cent of transport and distribution costs of 9,034 tons of food	ECU	36 060	0	0	47 261	47 261
Balance at 1 January 1995: transport and distribution costs of 715 tons of food	ECU	4 522	0	0	5 927	5 927
Distribution and storage costs of 8,500 tons of flour for the Occupied Territory	ECU	225 000	225 000	271 084		271 084
Balance at 1 January 1995: distribution and storage costs of 8,500 tons of flour	ECU	225 000	224 539	286 767	604	287 371
Total				907 890	53 792	961 682
<u>Other sources</u>						
Palestine						
Balance at 1 January 1995: as per PLO's letter of 27 January 1992	\$	1 189 695	0	0	1 189 695	1 189 695
Total				0	1 189 695	1 189 695
Total, Emergency Fund				9 610 527	1 243 487	10 854 014

SCHEDULE 10

EXTRAORDINARY MEASURES IN LEBANON AND THE OCCUPIED TERRITORY

EMERGENCY FUND

Report on in-kind contributions as at 31 December 1995

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments</u>						
Belgium						
Balance at 1 January 1995:						
1,825 tons of flour	\$	540 200	540 200	540 200	0	540 200
China						
193 tons of rice and 103 tons of sugar	\$	151 101	151 101	151 101	0	151 101
410 tons of rice and 240 tons of sugar for the Occupied Territory	\$	181 028	181 028	181 028		181 028
Balance at 1 January 1994:						
15 tons of tea	\$	48 600	0	0	48 600	48 600
Balance at 1 January 1995:						
410 tons of rice and 240 tons of sugar	\$	147 581	0	0	147 581	147 581
France						
2,000 tons of wheat or 1,460 tons of flour for Gaza	\$	559 180	559 180	559 180	0	559 180
5,000 tons of wheat equivalent (3,650 tons of flour) for the Occupied Territory	\$	5 800 000	974 550	974 550	984 786	1 959 336
Germany						
Balance at 1 January 1994:						
1,460 tons of flour	\$	479 814	479 814	479 814	0	479 814
Japan						
Balance at 1 January 1994:						
1993 contribution of flour	\$	1 974 036	1 974 036	1 974 036	0	1 974 036

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
<u>Morocco</u>						
489,700 tins of sardines	\$	168 457	168 457	168 457	0	168 457
685,300 tins of sardines	\$	235 743	235 743	235 743	0	235 743
489,700 tins of sardines	\$	168 457	168 457	168 457	0	168 457
685,300 tins of sardines	\$	235 743	235 743	235 743	0	235 743
305,000 tins of sardines	\$	104 920	104 920	104 920	0	104 920
400,000 tins of sardines	\$	137 600	137 600	137 600	0	137 600
<u>Spain</u>						
Balance at 1 January 1994:						
340 tons of flour, 140 tons of rice and	\$	112 262	0	0	112 262	112 262
90 tons of sugar						
Total				5 910 829	1 293 229	7 204 058
<u>Intergovernmental organizations</u>						
<u>European Community</u>						
Balance at 1 January 1994:	\$	1 104 334	1 104 334	1 104 334	0	1 104 334
3,710 tons of flour						
Balance at 1 January 1995:	\$	1 776 000	1 776 000	1 776 000	0	1 776 000
6,000 tons of flour						
Emergency donation of 8,500 tons of flour	\$	2 227 000	2 227 000	2 227 000	0	2 227 000
for the Occupied Territory						
Total				5 107 334	0	5 107 334
<u>Non-governmental organizations</u>						
<u>Red Crescent, Egypt</u>						
118 tons of flour, 86 tons of rice and 94	\$	119 946	119 946	119 946	0	119 946
tons of sugar						
36 tons of flour, 93 tons of rice and 94	\$	0	0	0	0	0
tons of sugar, Gaza						
Total				119 946	0	119 946

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Other sources</u>						
Palestine						
22.3 tons of rice, chick peas, lima beans, green lentils, whole milk and sugar	\$	14 235	14 235	14 235	0	14 235
PLO donation (Chile): 0.315 tons of noodles (pasta)	\$	221	221	221	0	221
Total				14 456	0	14 456
Total in-kind contributions				11 152 565	1 293 229	12 445 794
Total cash and in-kind contributions (schedules 9 and 10)				20 763 092	2 536 716	23 299 808

STATEMENT XIV

EXPANDED PROGRAMS OF ASSISTANCE

Income and expenditure for the biennium ended 31 December 1995

(United States dollars)

Project	Opening balance 1 January 1994	Contributions		Expenditure		Surplus/ (deficit) for period	Fund adjustment ^{a/}	Fund balance 31 December 1995
		In cash	In kind	Total ¹	In cash	In kind		
Establishment of Khan Younis Women's Programme Centre, Gaza	10 050	-	-	-	4 736	-	69	5 383
Establishment of Khan Younis Women's Programme Centre, Gaza (Deutsche Stiftung)	37 572	-	-	-	20 197	-	(1)	17 374
Cost of gynaecologist, Qalqilia Hospital, West Bank	7 511	-	-	-	10 472	-	-	(2 961)
Construction of 10 classrooms and equipment	(66 887)	220 948	-	220 948	153 272	-	(11)	788
Construction/equipping of schools, Gaza and West Bank	1 049 866	26 201	-	26 201	805 134	-	(76 810)	194 123
Training of health personnel, Gaza	60 960	-	-	-	60 786	-	-	174
AIDE information, education and communication, training courses	9 710	24 290	-	24 290	30 367	-	-	3 633
Infrastructure and environmental health projects	2 656 502	-	-	-	1 821 175	-	(1 821 175)	835 327
Construction of girls' school, Beit Ula, West Bank	(96 221)	434 224	-	434 224	327 358	-	-	10 645
Appraisal of sewerage and drainage plans, Beach Camp	18 230	-	-	-	19 960	-	-	(1 730)
Construction and equipping of classrooms	50 000	-	-	-	46 739	-	-	3 261
Environmental health feasibility studies, Gaza	169 086	-	-	-	357 601	-	451	(188 064)
Equipment for Deir el-Balah Health Centre	40 250	-	-	-	35 217	-	-	5 033
Equipment and furniture, Faavar Women's Programme Centre	25 952	6 061	-	6 061	19 687	-	-	12 326
Legal literacy courses, Women's Programme Centre	(4 489)	60 565	-	60 565	34 951	-	-	21 125
Ex-Baptist School of Nursing	12 119	168 966	362 671	531 637	46 189	362 671	-	134 896

^{a/} Adjustments relating to prior years' expenditure.

Project	Opening balance 1 January 1994	Contributions		Expenditure		Surplus/ (deficit) for period	Fund adjustment g/ -	Fund balance 31 December 1995
		In cash	In kind	In cash	In kind			
Extension and improvement of warehousing (European Community)	-	95 506	-	200 000	-	(104 494)	-	(104 494)
HIV/AIDS prevention and control	1 622	-	-	-	-	-	-	1 622
Library for Ex-Baptist School of Nursing	8 929	-	-	6 916	-	(6 916)	-	2 013
Legal advice bureaux, Jordan	-	16 674	-	11 059	-	5 615	-	5 615
Self-housing repair, Gaza and West Bank	-	196 869	-	131 805	-	65 064	-	65 064
Afternoon clinics, Gaza	-	-	-	892 422	-	(892 422)	-	(892 422)
Construction of Rafah Elementary School, Gaza	-	754 985	-	578 757	-	176 228	-	176 228
Technical department, Gaza (European Community)	3 402	-	-	28	-	(28)	-	3 374
Repair and construction, Gaza and West Bank	(361 186)	393 512	-	-	-	393 512	-	32 326
Kuwait Mission	(60 723)	-	-	-	-	-	-	(60 723)
Relief, medical and training	214 377	-	-	166 942	-	(166 942)	6	47 441
Training of midwives in West Bank (Australian People, Health, Education, Development Abroad (APHEDA))	13 957	-	-	9 978	-	(9 978)	-	3 979
Project and programme preparation facility	2 381	-	-	-	-	-	(4 248)	(1 867)
Women's Programme Centre, health and education, West Bank (Cooperation for Development)	32 325	17 910	-	32 417	-	(14 507)	(749)	17 069
Construction of classrooms, Gaza (Netherlands)	113 436	7 112	-	18 693	-	(11 581)	(94 743)	7 112
Construction/equipping, Rasallah School	150 773	329 694	-	481 623	-	(151 929)	-	(1 156)
Women's Programme Centre, literacy and numeracy, West Bank	20 000	-	-	16 640	-	(16 640)	-	3 360
UNFPA maternal health programme, Gaza and West Bank	46 784	27 000	-	296 932	-	(269 932)	(7 557)	(230 705)
Training courses (Canada)	24 372	-	-	22 100	-	(22 100)	(1)	2 271
University scholarship in Egypt (Netherlands)	4 796	-	-	869	-	(869)	(1)	3 926
Renovation of health centre, Jerusalem	3 095	-	-	-	-	-	-	3 095

Project	Opening balance 1 January 1994	Contributions		Expenditure		Surplus/ (deficit) for period	Fund adjustment \$/ -	Fund balance 31 December 1995
		In cash	In kind	In cash	In kind			
Renovation of Kalandia Training Centre	1 034 213	-	-	617 700	-	(617 700)	(223 168)	203 345
Operating reserve, income generation	(164 911)	-	-	196 901	-	(196 901)	285 751	(76 061)
Upgrading health-care provision, Gaza and West Bank	812 024	-	-	570 539	-	(570 539)	(4 838)	236 647
Health care, Beach, Safa and Doura camps; reconstruction and repair, special hardship cases shelter	983 576	-	-	724 395	-	(724 395)	30	259 211
Mechanization of refuse removal, Gaza	1 765	-	-	-	-	-	-	1 765
Libya-funded projects, health and education, 1988	199 938	-	-	112 911	-	(112 911)	(1)	7 026
Manichi Social Welfare Foundation, Gaza and West Bank	398	-	-	169	-	(169)	-	229
Gaza Centre for the Deaf	8 000	-	-	7 915	-	(7 915)	-	85
Shelter Rehabilitation Unit (Kuwait)	(9 781)	-	-	3 218	-	(3 218)	12 999	-
Shelter Rehabilitation Unit (Italy)	4 054 429	-	-	3 303 061	-	(3 303 061)	(1 936)	749 432
Staff costs, occupied territories (Japan)	511 345	-	-	226 475	-	(226 475)	9 375	294 245
Construction of school toilets, Gaza (Germany)	750 605	-	-	7 446	-	(7 446)	-	804 873
Libya projects, Gaza and West Bank	12 341	61 714	-	6 522	-	(6 522)	-	5 819
Repairs to damaged installations	(1 135 827)	-	-	-	-	-	1 135 827	-
Self-help, repair/ construction, Jordan	(21 828)	-	-	-	-	-	-	(21 828)
ASPIND scholarship and construction	(55 569)	-	-	-	-	-	-	(55 569)
Warehousing, Gaza (General Fund)	197 950	-	-	32 500	-	(32 500)	-	165 450
Warehousing, Gaza (Sweden)	19 628	-	-	15 448	-	(15 448)	1	4 181
Technical department, Gaza and West Bank	(1 076 679)	-	-	1 758 016	-	(1 758 016)	112	(2 834 583)
Al-Ahli Hospital, Gaza (Denmark)	12 348	-	-	-	-	-	1	12 349
Sanitation project, Switzerland	303 733	-	-	303 397	-	(303 397)	1	337

Project	Opening balance 1 January 1994	Contributions		Expenditure		Surplus/ (deficit) for period	Fund adjustment g/	Fund balance 31 December 1995
		In cash	In kind	In cash	In kind			
Radda Barmen contribution	27 287	-	-	11 635	-	(11 635)	-	15 652
Save the Children Fund (United Kingdom)	949	17 692	-	183	-	17 509	(1)	18 457
CT Scanner, Al-Ahli Hospital, Gaza	908	-	-	-	-	-	-	908
HIV/AIDS project (WHO)	21 814	-	-	420	-	(420)	1	21 415
Women's Programme Centre, Dara', Gaza	190 070	-	-	154 538	-	(154 538)	-	35 532
Orthopaedic surgeon (WHO funded project)	10 243	-	-	-	-	-	-	10 243
Women's Programme Centre, Khan Younis (Canada)	57 411	-	-	37 037	-	(37 037)	1	20 375
UNRWA Ladies Group	455	-	-	358	-	(358)	-	97
Physiotherapy (CIDA)	(452)	-	-	694	-	(694)	-	(1 146)
Various projects (Canada)	126 464	4 564	-	57 641	-	(53 077)	16	73 403
Women's Programme Centre, Fawwar	(155 159)	-	-	8 176	-	(8 176)	-	(163 335)
Establishment of Women's Programme Centre, Amari (Germany)	132 603	7 606	-	38 443	-	(30 837)	135	101 901
Physiotherapy (UNICEF funds)	(2 754)	-	48 000	19 564	48 000	(19 564)	67	(22 251)
In-service training health professionals (Arab Council of Ministers of Health (ACMH)/WHO)	1 229	-	-	133	-	(133)	(1)	1 095
Improved sanitation facilities, West Bank	63 332	1 619	-	58 111	-	(56 492)	(44)	6 796
Upgrading of Qalqilia Hospital, West Bank	256 468	-	-	257 518	-	(257 518)	-	(1 050)
Installation of pressure line, Gaza	326 181	19 887	-	94 443	-	(74 556)	-	251 625
Jabalila Health Centre	38	-	-	-	-	-	-	38
Mental health project, West Bank (WHO)	21 338	-	-	2 089	-	(2 089)	-	19 249
Generator, Far'a Camp	13 717	-	-	5 880	-	(5 880)	-	7 837
Subtotal	11 848 411	2 893 599	410 671	15 294 498	410 671	(12 400 899)	1 040 743	488 255

Project	Opening balance 1 January 1994		Contributions		Expenditure		Surplus/ (deficit) for period	Fund adjustment a/	Fund balance 31 December 1995
	In cash	In kind	Total	In cash	In kind	Total			
Income-generating Activities									
Revolving Fund									
Palestinian enterprises in Gaza, West Bank and Jordan	517 053	-	517 053	24 303	-	24 303	492 750	(29 299)	463 451
Income generation, revolving loans (Japan)	-	-	-	31 614	-	31 614	(31 614)	483 928	452 314
Income-generating projects (CIDA)	146 729	-	146 729	5 750	-	5 750	7 626	(1 876)	154 306
Income-generating projects Jordan (HRC)	186 519	-	186 519	18 475	-	18 475	4 098	3 464	204 360
Income-generating projects, Gaza and West Bank (United States)	1 911 816	-	1 911 816	-	-	-	1 431 527	(86 773)	393 516
Income-generating projects, Gaza and West Bank (Germany)	889 488	-	889 488	27 620	-	27 620	3 438	(7 241)	906 429
Income-generating projects (Canada)	241 498	-	241 498	8 546	-	8 546	281	(8 787)	240 966
Income-generating programme, Gaza and West Bank (Italy)	608 160	-	608 160	16 966	-	16 966	1 097	(21 418)	602 611
Revolving Fund account	29 313	-	29 313	332 091	-	332 091	-	36 308	397 712
Income generation, West Bank (Germany)	498 870	-	498 870	36 862	-	36 862	141 359	12 139	406 512
Income-generating project, Gaza (Germany)	313 531	-	313 531	-	-	-	-	3 999	317 510
Subtotal	4 825 924	-	4 825 924	963 363	-	963 363	1 645 343	(681 980)	4 539 707
Total	16 674 335	3 856 962	20 531 297	4 267 633	410 671	4 678 304	17 350 512	(13 082 879)	5 027 962

STATEMENT IV
EXPANDED PROGRAMME OF ASSISTANCE
Assets and liabilities as at 31 December 1995
(United States dollars)

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance as at 31 December 1995
Establishment of Khan Younis Women's Programme Centre, Gaza	5 669	-	5 669	-	-	-	286	-	286	5 383
Establishment of Khan Younis Women's Programme Centre, Gaza (Deutsche Stiftung)	18 995	-	18 995	614	-	-	987	-	1 621	17 374
Cost of gynaecologist, Qalqilia Hospital, West Bank	-	-	-	-	-	-	-	2 961	2 961	(2 961)
Construction of 10 classrooms and equipment	788	-	788	-	-	-	-	-	-	788
Construction and equipping of schools, Gaza and West Bank	219 040	-	219 040	784	-	-	24 133	-	24 917	194 123
Training of health personnel, Gaza	174	-	174	-	-	-	-	-	-	174
AIDS information, education and communication, training courses	3 859	-	3 859	226	-	-	-	-	226	3 633
Infrastructure and environmental health projects	885 312	-	885 312	2 107	-	-	47 878	-	49 985	835 327
Construction of girls' school, Beit Ula, West Bank	21 809	-	21 809	9 525	-	-	1 639	-	11 164	10 645
Appraisal of sewerage and drainage plans, Beach Camp	-	-	-	-	-	-	-	1 730	1 730	(1 730)
Construction and equipping of classrooms	4 784	-	4 784	-	-	-	1 523	-	1 523	3 261
Environmental health feasibility studies, Gaza	-	-	-	-	-	-	-	188 064	188 064	(188 064)
Equipment for Deir el-Balah Health Centre	5 033	-	5 033	-	-	-	-	-	-	5 033
Equipment and furniture, Paveat Women's Programme Centre	12 750	-	12 750	-	-	-	424	-	424	12 326
Legal literacy courses, Women's Programme Centre	23 399	-	23 399	2 174	-	-	100	-	2 274	21 125
Ex-Baptist School of Nursing	138 947	-	138 947	2 292	-	-	1 759	-	4 051	134 896

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance as at 31 December 1995
Extension and improvement of warehousing (European Community)	-	-	-	-	-	-	-	104 494	104 494	(104 494)
HIV/AIDS prevention and control	1 622	-	1 622	-	-	-	-	-	-	1 622
Library for Ex-Baptist School of Nursing	3 136	497	3 633	-	-	-	1 620	-	1 620	2 013
Legal advice bureaux, Jordan	5 615	-	5 615	-	-	-	-	-	-	5 615
Self-housing repair, Gaza and West Bank	65 911	-	65 911	847	-	-	-	-	847	65 064
Afternoon clinics, Gaza	-	-	-	-	-	-	-	892 432	892 422	(892 422)
Construction of Rafah Elementary School, Gaza	176 528	-	176 528	-	-	-	300	-	300	176 228
Technical department, Gaza (European Community)	3 374	-	3 374	-	-	-	-	-	-	3 374
Repair and construction, Gaza and West Bank	32 326	-	32 326	-	-	-	-	-	-	32 326
Kuwait Mission	-	-	-	-	-	-	-	60 723	60 723	(60 723)
Relief, medical and training	58 716	-	58 716	-	-	-	11 275	-	11 275	47 441
Training of midwives in West Bank (APHEDA)	3 979	-	3 979	-	-	-	-	-	-	3 979
Project and programme preparation facility	-	-	-	-	-	-	-	1 867	1 867	(1 867)
Women's Programme Centre, health and education, West Bank (Cooperation for Development)	17 069	-	17 069	-	-	-	-	-	-	17 069
Construction of classrooms, Gaza (Netherlands)	7 112	-	7 112	-	-	-	-	-	-	7 112
Construction/equipping, Kamallah School	235	-	235	226	-	-	1 165	-	1 391	(1 156)
Women's Programme Centre, literacy and numeracy, West Bank	3 360	-	3 360	-	-	-	-	-	-	3 360
UNFPA maternal health programme, Gaza and West Bank	-	-	-	-	-	-	166 165	64 540	230 705	(230 705)
Training courses (Canada)	2 271	-	2 271	-	-	-	-	-	-	2 271
University scholarships in Egypt (Netherlands)	3 926	-	3 926	-	-	-	-	-	-	3 926
Renovation of health centre, Jerusalem	3 095	-	3 095	-	-	-	-	-	-	3 095

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance as at 31 December 1995
Renovation of Kalandia Training Centre	237 267	-	237 267	-	-	-	33 922	-	33 922	203 345
Operating reserve - income generation	-	-	-	51	-	-	50 304	25 702	76 061	(76 061)
Upgrading health-care provision, Gaza and West Bank	242 677	-	242 677	-	-	-	6 030	-	6 030	236 647
Health care, Beach, Rafah and Doura camps; reconstruction and repair, special hardship cases shelter	211 970	48 499	260 469	-	-	-	1 258	-	1 258	259 211
Mechanization of refuse removal, Gaza	1 765	-	1 765	-	-	-	-	-	-	1 765
Libya-funded projects, health and education (1988)	7 026	-	7 026	-	-	-	-	-	-	7 026
Manichi Social Welfare Foundation, Gaza and West Bank	229	-	229	-	-	-	-	-	-	229
Gaza Centre for the Deaf	2 999	-	2 999	-	-	-	2 914	-	2 914	85
Shelter Rehabilitation Unit (Kuwait)	-	-	-	-	-	-	-	-	-	-
Shelter Rehabilitation Unit (Italy)	753 994	-	753 994	3 240	-	-	1 122	-	4 562	749 432
Staff costs, occupied territories (Japan)	306 120	11 875	317 995	23 750	-	-	-	-	23 750	294 245
Construction of school toilets, Gaza (Germany)	804 873	-	804 873	-	-	-	-	-	-	804 873
Libya projects, Gaza and West Bank	6 039	-	6 039	-	-	-	220	-	220	5 819
Repairs to damaged installations	-	-	-	-	-	-	-	-	-	-
Self-help, repair/construction, Jordan	-	-	-	-	-	-	-	21 828	21 828	(21 828)
AGFUND scholarship and construction	-	-	-	-	-	-	-	55 569	55 569	(55 569)
Warehousing, Gaza (General Fund)	365 450	-	365 450	-	-	-	-	-	-	365 450
Warehousing, Gaza (Sweden)	4 784	-	4 784	-	-	-	603	-	603	4 181
Technical department, Gaza and West Bank	-	-	-	2 970	-	-	8 665	2 822 948	2 834 583	(2 834 583)
Al-Ahli Hospital, Gaza (Denmark)	12 349	-	12 349	-	-	-	-	-	-	12 349

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance as at 31 December 1995
Sanitation project (Switzerland)	337	-	337	-	-	-	-	-	-	337
Radda Barnen contribution	15 652	-	15 652	-	-	-	-	-	-	15 652
Save the Children Fund (United Kingdom)	18 457	-	18 457	-	-	-	-	-	-	18 457
CT scanner, Al Ahli Hospital, Gaza	908	-	908	-	-	-	-	-	-	908
HIV/AIDS project (WHO)	21 415	-	21 415	-	-	-	-	-	-	21 415
Women's Programme Centre, Daraj, Gaza	36 802	-	36 802	-	-	-	1 270	-	1 270	35 532
Orthopaedic surgeon (WHO)	10 243	-	10 243	-	-	-	-	-	-	10 243
Women's Programme Centre, Khan Younis (Canada)	21 378	-	21 378	-	-	-	1 003	-	1 003	20 375
UNRWA Ladies Group	438	-	438	341	-	-	-	-	341	97
Physiotherapy (CIDA)	-	-	-	-	-	-	-	1 146	1 146	(1 146)
Various projects (Canada)	74 323	-	74 323	-	-	-	920	-	920	73 403
Women's Programme Centre, Fawwar	-	-	-	1 200	-	-	-	162 135	163 335	(163 355)
Establishment of Women's Programme Centre, Amari (Germany)	103 878	-	103 878	1 977	-	-	-	-	1 977	101 901
Physiotherapy (UNICEF funds)	-	-	-	-	-	-	-	22 251	22 251	(22 251)
In-service training, health professionals (ACM/WHO)	1 095	-	1 095	-	-	-	-	-	-	1 095
Improved sanitation facilities, West Bank	6 796	-	6 796	-	-	-	-	-	-	6 796
Upgrading of Qalqilia Hospital, West Bank	-	-	-	-	-	-	-	1 050	1 050	(1 050)
Installation of pressure line, Gaza	251 625	-	251 625	-	-	-	-	-	-	251 625
Jabalia Health Centre	38	-	38	-	-	-	-	-	-	38
Mental health projects, West Bank (WHO)	19 249	-	19 249	-	-	-	-	-	-	19 249
Generator, Far'a Camp	7 837	-	7 837	-	-	-	-	-	-	7 837
Subtotal	5 276 847	60 871	5 337 718	52 344	-	-	367 689	4 429 430	4 849 463	488 255

Project	Cash on hand and in banks	Pre- payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry- forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance as at 31 December 1995
Income-generating Activities Revolving Fund										
Palestinian enterprises in Gaza, West Bank and Jordan	76 950	386 501	463 451	-	-	-	-	-	-	463 451
Income-generating, revolving loans (Japan)	385 855	66 459	452 314	-	-	-	-	-	-	452 314
Income-generating projects (CIDA)	99 736	54 570	154 306	-	-	-	-	-	-	154 306
Income-generating projects, Jordan (MHC)	-	220 935	220 935	-	-	-	-	16 575	16 575	204 360
Income-generating projects, Gaza and West Bank (United States)	371 649	54 689	426 338	7 272	-	-	25 550	-	32 822	393 516
Income-generating projects, Gaza and West Bank (Germany)	514 418	392 011	906 429	-	-	-	-	-	-	906 429
Income-generating projects (Canada)	123 992	116 974	240 966	-	-	-	-	-	-	240 966
Income-generating programme, Gaza and West Bank (Italy)	258 803	343 808	602 611	-	-	-	-	-	-	602 611
Revolving Fund account	-	438 182	438 182	-	-	-	-	40 470	40 470	397 712
Income-generating, West Bank (Germany)	225 719	180 793	406 512	-	-	-	-	-	-	406 512
Income-generating project, Gaza (Germany)	306 563	10 967	317 530	-	-	-	-	-	-	317 530
Subtotal	2 363 685	2 265 889	4 629 574	7 272	-	-	25 550	57 045	89 867	4 539 707
Total	7 640 532	2 326 760	9 967 292	59 616	-	-	393 239	4 486 475	4 939 330	5 027 962

SCHEDULE 11

EXPANDED PROGRAMME OF ASSISTANCE

Report on cash contributions as at 31 December 1995

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments</u>						
Canada						
Interest January-June 1994	\$	4 564	4 564	4 564	0	4 564
Germany						
Balance at 1 January 1994: income-generation programmes, Gaza, West Bank and Jordan	DM	425 500	425 500	245 954		245 954
Balance at 1 January 1995: income-generation programmes, Gaza, West Bank and Jordan	DM	425 500	344 650	247 950	56 538	304 488
Balance at 1 January 1994: legal literacy	DM	51 894	51 894	29 997		29 997
Bank interest January- November 1994	\$	593	593	593	0	593
Balance at 1 January 1995: legal literacy	DM	51 894	40 545	29 169	7 936	37 105
Interest December 1994	\$	26	26	26	0	26
Interest 1995	\$	780	780	780	0	780
Balance at 1 January 1994: two women's legal advice bureaux	DM	14 240	14 240	8 231		8 231
Bank interest January- November 1994	\$	182	182	182	0	182
Balance at 1 January 1995: two women's legal advice bureaux	DM	14 239	11 123	8 002	2 179	10 181
Interest for December 1994 and for 1995	\$	259	259	259	0	259

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
Balance at 1 January 1994: self-help, housing	DM	166 100	166 100	96 012		96 012
Interest January-November 1994	\$	1 802	1 802	1 802	0	1 802
Balance at 1 January 1995: self-help	DM	166 100	136 697	99 056	20 562	119 618
Balance at 1 January 1994: construction/equipment, Rafah school	DM	982 356	982 356	567 836		567 836
Interest January-November 1994	\$	15 000	15 000	15 000	0	15 000
Balance at 1 January 1995: second/final instalment of 1993 pledge	DM	301 253	238 159	171 337	44 122	214 459
Interest December 1994	\$	812	812	812	0	812
Ramallah Girls' School, West Bank	DM	520 231	520 231	329 260		329 260
Balance at 1 January 1995: remainder of third instalment	DM	26 329	0	0	18 412	18 412
Interest 1995	\$	434	434	434	0	434
Bank interest 1994	\$	22 688	22 688	22 688	0	22 688
Interest January-April 1995	\$	12 888	12 888	12 888	0	12 888
Interest 1 May-31 December 1995	\$	26 137	26 137	26 137	0	26 137
Bank interest 1994	\$	5 172	5 172	5 172	0	5 172
Interest 1995	\$	11 737	11 737	11 737	0	11 737
Interest 1994	\$	3 698	3 698	3 698	0	3 698
Interest 1 January-26 September 1995	\$	3 909	3 909	3 909	0	3 909
Bank interest 1994	\$	1 017	1 017	1 017	0	1 017
Interest 1995	\$	603	603	603	0	603
Bank interest 1994	\$	7 858	7 858	7 858	0	7 858

Donor	Currency	Local currency		United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
Interest 1995	\$	12 030	12 030	12 030	0	12 030
Netherlands						
Interest 1995	\$	26 201	26 201	26 201	0	26 201
Balance at 1 January 1995: appraisal of sewerage and drainage plans, Beach Camp, Gaza	f.	46 400	0	0	28 820	28 820
Interest 1995	\$	7 112	7 112	7 112	0	7 112
United Kingdom						
Balance at 1 January 1994: Beit Ula School, West Bank	£	290 930	290 930	434 224	0	434 224
Total				2 432 530	178 569	2 611 099
<u>Intergovernmental organizations</u>						
<u>European Community</u>						
Balance at 1 January 1995: environmental sanitation, Gaza	ECU	294 000	0	0	385 321	385 321
Balance at 1 January 1994: renovation of food storage facilities, Jerusalem, West Bank	ECU	85 000	85 000	95 506		95 506
Balance at 1 January 1995: second half of 1993 pledge	ECU	85 000	0	0	111 402	111 402
Balance at 1 January 1995: Early Warning System, headquarters	ECU	31 250	31 250	40 957	0	40 957
Balance at 1 January 1995: warehousing, Gaza	ECU	200 000	200 000	262 123	0	262 123
Balance at 1 January 1995: warehousing, West Bank	ECU	69 000	69 000	90 433	0	90 433
				489 019	496 723	985 742

Donor	Currency	Local currency		United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income
<u>Non-governmental organizations</u>						
Cooperation for Development						
Health education and literacy courses for women at women's programme centres, West Bank and Gaza	£	12 000	12 000	17 910	0	17 910
Deutsche Stiftung						
Fawwar Women's Programme Centre, West Bank	DM	10 000	10 000	6 061	0	6 061
Near East Council of Churches						
Construction of 10 classrooms, Gaza	\$	173 054	173 054	173 054		173 054
Balance at 1 January 1995: construction of 10 classrooms, Gaza	\$	138 866	47 894	47 894	90 972	138 866
Save the Children Fund (United Kingdom)						
Salaries of two clinical supervisors	\$	50 000	50 000	50 000	0	50 000
Additional equipment, books	\$	4 581	4 581	4 581	0	4 581
Salaries of two clinical supervisors, Gaza College of Nursing	£	30 450	30 450	46 847	0	46 847
Salaries of two clinical supervisors, Gaza College of Nursing	£	42 550	42 550	67 540	0	67 540
Salaries of two clinical supervisors, Gaza College of Nursing	\$	25 000	0	0	25 000	25 000
Midwifery training	£	11 500	11 500	17 692	0	17 692
Total				431 579	115 972	547 551

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>United Nations organizations</u>						
UNFPA						
Family planning and maternal health, Gaza and West Bank	\$	27 000	27 000	0	27 000	
WHO						
Courses on AIDS	\$	7 290	7 290	0	7 290	
Printing HIV/AIDS curriculum for schoolchildren	\$	26 000	17 000	9 000	26 000	
Total			51 290	9 000	60 290	
Total cash contributions, Expanded Programme of Assistance			3 404 418	800 264	4 204 682	

SCHEDULE 12

EXPANDED PROGRAMME OF ASSISTANCE

Report on in-kind contributions as at 31 December 1995

Donor	Local currency		United States dollars			
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Non-governmental organizations</u>						
Save the Children Fund, United Kingdom of Great Britain and Northern Ireland						
Balance at 1 January 1994:						
project manager, Gaza College of Nursing	\$	161 732	161 732	161 732		161 732
Training coordinator, Gaza College of Nursing	\$	0	0	0	0	0
Salaries of project manager, Gaza College of Nursing	\$	212 494	200 939	200 939	11 555	212 494
Total				362 671	11 555	374 226
<u>United Nations organizations</u>						
UNICEF						
Salaries for physiotherapy	\$	48 000	48 000	48 000	0	48 000
Total				48 000	0	48 000
Total contributions in-kind				410 671	11 555	422 226
Total cash and in-kind contributions (schedules 11 and 12)				3 815 089	811 819	4 626 908

STATEMENT XVI

GAZA GENERAL HOSPITAL

Income and expenditure for the biennium ended 31 December 1995

(United States dollars)

Project	Contributions			Expenditure			Surplus/ (deficit) for period	Fund adjustment ^{a/}	Fund balance 31 December 1995
	Opening balance 1 January 1994	In cash	In kind	Total	In cash	In kind			
Various projects	282 184	15 000	-	15 000	2 729 619	-	(2 714 619)	1 679	(2 430 756)
European Community	5 541 622	9 570 710	-	9 570 710	16 836 133	-	(7 265 423)	-	(1 703 801)
In-kind contribution, Denmark	-	408 497	-	408 497	206 330	-	202 167	-	202 167
Operating costs, Denmark	-	106 170	-	106 170	182 150	-	(75 980)	-	(75 980)
X-ray equipment, Germany	-	824 328	-	824 328	825 818	-	(1 490)	-	(1 490)
Additional construction and supplies, European Union	-	-	-	-	1 264 648	-	(1 264 648)	-	(1 264 648)
Equipment for sterile department, State of Baden-Württemberg, Germany	-	30 000	-	30 000	-	-	30 000	-	30 000
Total	5 843 806	10 954 705	-	10 954 705	22 044 698	-	(11 089 993)	1 679	(5 244 508)

^{a/} Adjustment relating to prior years' expenditure.

STATEMENT XVII

GAZA GENERAL HOSPITAL

Assets and liabilities as at 31 December 1995

(United States dollars)

Project	Cash on hand and in banks	Prepayments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance as at 31 December 1995
Various projects	-	82 098	82 098	163 629	-	-	4 665	2 344 560	2 512 854	(2 430 756)
European Community	-	1 451 888	1 451 888	1 682 237	-	-	-	1 473 452	3 155 689	(1 703 801)
In-kind contribution, Denmark	202 167	-	202 167	-	-	-	-	-	-	202 167
Operating costs, Denmark	-	-	-	-	-	-	-	75 980	75 980	(75 980)
X-ray equipment, Germany	773 344	-	773 344	-	-	-	774 834	-	774 834	(1 490)
Additional construction and supplies, European Union	-	-	-	776 357	-	-	-	488 281	1 264 648	(1 264 648)
Equipment for sterile department, State of Baden-Württemberg, Germany	30 000	-	30 000	-	-	-	-	-	-	30 000
Total	1 005 511	1 533 986	2 539 497	2 622 223	-	-	779 499	4 382 283	7 784 005	(5 244 508)

GAZA GENERAL HOSPITAL

Report on cash contributions as at 31 December 1995

Donor	Local currency		United States dollars			
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments</u>						
Belgium						
Proposed changes in design of sewage treatment plant	BF	5 000 000	0	0	169 492	169 492
Denmark						
Furniture manufacture	DKr	2 500 000	2 500 000	408 497	0	408 497
Staff costs, 24 July-31 December 1995	DKr	592 036	592 036	106 171	0	106 171
Balance at 1 January 1995: staff costs for carpentry production	\$	1 684 418	0	0	1 684 418	1 684 418
Germany						
X-ray equipment and staff training	DM	1 145 816	1 145 816	824 328	0	824 328
Central sterile supply department, State of Baden-Wurtemberg	\$	30 000	30 000	30 000	0	30 000
Portugal						
Pledged by letter of 8 June 1995	\$	15 000	15 000	15 000	0	15 000
Total				1 383 996	1 853 910	3 237 906

Donor	Local currency			United States dollars		
	Currency	pledged	Received	Received	Outstanding	Anticipated income
<u>Intergovernmental organizations</u>						
European Community						
Balance at 1 January 1994: 70 per cent of 1992 pledge	ECU	2 400 000	2 400 000	2 758 621		2 758 621
Balance at 1 January 1994: remainder of 1992 pledge	ECU	200 000	200 000	229 885		229 885
Balance at 1 January 1995: 50 per cent of 1992 pledge	ECU	6 000 000	4 800 000	6 075 881	1 572 739	7 648 620
Balance at 1 January 1995: 50 per cent of 1992 pledge	ECU	500 000	400 000	506 323	131 062	637 385
Total				9 570 710	1 703 801	11 274 511
Total cash contributions				10 954 706	3 557 711	14 512 417

GAZA GENERAL HOSPITAL

Report on in-kind contributions as at 31 December 1995

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments</u>						
Denmark						
Balance at 1 January 1995: timber, sewage treatment plant, pharmaceuticals	\$	1 783 454	0	0	1 783 454	1 783 454
Balance at 1 January 1995: equipment	DKr	35 000 000	0	0	6 306 306	6 306 306
Balance at 1 January 1995 timber	DKr	2 500 000	0	0	450 450	450 450
Total				0	8 540 210	8 540 210
Total cash and in-kind contributions (schedules 13 and 14)				10 954 706	12 097 921	23 052 627

STATEMENT XVIII
PEACE IMPLEMENTATION PROGRAMME
Income and expenditure for the biennium ended 31 December 1995
(United States dollars)

Project	Opening balance 1 January 1994	Contributions			Expenditure			Surplus/ (deficit) for period	Fund adjust- ment #/	Fund balance 31 December 1995
		In cash	In kind	Total	In cash	In kind	Total			
Loans to small-scale enterprises in the Occupied Territory (Norway)	-	1 999 985	-	1 999 985	-	-	-	1 999 985	-	1 999 985
Solidarity group and micro-enterprise lending in the Occupied Territory (Norway)	-	149 985	-	149 985	-	-	-	149 985	-	149 985
Upgrading of Meirab Camp library, (Syrian Arab Republic) (Deutsche Stiftung)	-	69 930	-	69 930	-	-	-	69 930	-	69 930
Assistance to Palestinian children and youth, Gaza and West Bank	(17 628)	130 714	-	130 714	100 323	-	100 323	30 391	-	12 763
Experts for environmental affairs, Gaza	-	-	-	-	(25 434)	-	(25 434)	25 434	-	25 434
Shelter rehabilitation, Lebanon (United States)	(569 418)	1 500 000	-	1 500 000	930 581	-	930 581	569 419	-	1
Various projects, Gaza (United States Agency for International Development (USAID))	514 153	5 196 170	-	5 196 170	5 786 956	-	5 786 956	(590 786)	-	(76 633)
Maintenance, upgrading of equipment, reconstruction (Switzerland)	2 013 423	-	-	-	1 825 452	-	1 825 452	(1 825 452)	-	187 971
Renovation for special hardship cases and construction of boundaries (Netherlands)	529 879	-	-	-	528 315	-	528 315	(528 315)	-	1 564
Shelter rehabilitation, Gaza and West Bank (European Community Humanitarian Office (ECHO))	-	1 878 743	-	1 878 743	1 914 164	-	1 914 164	(35 421)	-	(35 421)
Construction of four schools, Gaza (Belgium)	-	3 221 775	-	3 221 775	2 592 148	-	2 592 148	629 627	-	629 627
Rehousing projects, Lebanon (Denmark)	-	487 805	-	487 805	38 763	-	38 763	449 042	-	449 042
Various health projects, Gaza and West Bank (Finland)	-	692 557	-	692 557	447 859	-	447 859	244 698	-	244 698
Various projects, Gaza and West Bank (Japan)	-	17 188 468	-	17 188 468	11 998 812	-	11 998 812	5 189 656	-	5 189 656
Clinical supervisor's courses, Gaza and West Bank (APHEDA)	-	49 200	-	49 200	34 604	-	34 604	14 596	-	14 596
Rehousing of displaced refugees, Lebanon (France)	-	103 448	-	103 448	103 448	-	103 448	-	-	-
Community centre, Shu'fat, West Bank (Germany)	-	267 507	-	267 507	130 464	-	130 464	137 043	-	137 043

Project	Opening balance 1 January 1994	Contributions		Expenditure		Surplus/ (deficit) for period	Fund adjust- ment a/ -	Fund balance 31 December 1995
		In cash	In kind	Total	In cash	In kind		
Support to small and medium-scale enterprises (Germany)	-	264 431	-	264 431	53 572	-	-	210 859
Various projects, Jericho Area, Lebanon, Syrian Arab Republic	-	535 416	-	535 416	93 067	-	-	442 349
Maintenance, construction and equipment (Sweden)	-	2 044 615	-	2 044 615	1 868 247	-	-	176 368
Graduate training programme	-	143 710	-	143 710	143 711	-	-	(1)
Aerial mapping of Middle Camps, Gaza (Australia)	-	1 445 155	-	1 445 155	496 706	-	-	948 449
Upgrading of equipment for women's programme centres, West Bank (AGFUND)	-	60 000	-	60 000	124 086	-	-	(64 086)
Lending/community banking income (income generation)	-	13 246	-	13 246	13 246	-	-	-
Medical aid for Palestinians (MAP), Gaza (United Kingdom)	-	49 958	-	49 958	17 754	-	-	32 204
Construction projects in Syrian Arab Republic, Lebanon and Jordan	-	1 160 486	-	1 160 486	842 836	-	-	317 650
Upgrading of equipment, Rafah Health Centre (Australia)	-	41 976	-	41 976	29 774	-	-	12 202
Various projects (Italy)	1 557 632	626 850	-	626 850	417 944	-	(1 557 632)	208 906
Shelter rehabilitation, Lebanon (Canada)	-	455 851	-	455 851	-	-	-	455 851
Development of Women's Programme Centre, Khan Eshieh Camp, Syrian Arab Republic	-	14 970	-	14 970	8 061	-	-	6 909
Women's Programme Centre, Rafah (Belgium)	-	254 953	-	254 953	83 795	-	-	171 158
Income-generating projects, Gaza and West Bank (Norway)	-	1 381 893	-	1 381 893	148 060	-	-	1 233 833
Health, education and relief projects (Saudi Arabia)	-	6 726 282	-	6 727 282	9 038 753	-	-	(2 312 471)
Equipping maternal and child health care centre, Zarqa, Jordan	-	496 318	-	496 318	206 613	-	-	289 705
Bursi Women's Programme Centre, Gaza	-	173 829	-	173 829	122 933	-	-	50 896
Hearing aids for Palestine refugees, Gaza (Deutsche Stiftung)	-	12 121	-	12 121	12 121	-	-	-
Various projects, Agency-wide (United States)	-	3 769 347	-	3 769 347	1 501 667	-	-	2 267 680
UNRWA Museum, Gaza (Consul General of France)	-	55 556	-	55 556	55 554	-	(2)	-

Project	Opening balance 1 January 1994	Contributions		Expenditure		Surplus/ (deficit) for period	Fund adjust- ment a/	Fund balance 31 December 1995
		In cash	In kind	Total	In cash	In kind		
Asphalting of roads and pathways, Malandia Training Centre, West Bank, (Italy)	-	-	-	-	175 508	-	175 508	55 445
Public health laboratory, West Bank, and Polyclinic, Lebanon (Italy)	-	-	-	-	-	-	-	1 557 632
Provision of temporary housing, Jericho (Netherlands)	-	551 136	-	551 136	544 258	-	6 878	6 878
Construction of two health centres, Gaza (Luxembourg)	-	1 000 000	-	1 000 000	398 144	-	601 856	601 856
Construction and equipping of Women's Programme Centre, Qabr Basit, Syrian Arab Republic	-	154 245	-	154 245	-	-	154 245	154 245
Construction and equipping of four schools, Gaza (Netherlands)	-	3 340 220	-	3 340 220	2 242 038	-	1 098 182	1 098 182
Various school construction, West Bank and Gaza	-	10 965 364	-	10 965 364	6 899 369	-	4 065 995	4 065 995
Upgrading of equipment, Lebanon and Jordan (United States)	-	361 511	-	361 511	288 898	-	72 613	72 613
Various projects, Jordan (United States)	-	541 532	-	541 532	477 201	-	64 331	64 331
Women's Programme Centre, Jordan (Deutsche Stiftung)	-	33 557	-	33 557	29 036	-	4 521	4 521
Services to Palestinian Authorities	-	81 082	-	81 082	68 188	-	12 894	12 894
Construction and equipping of five women's programme centres, Gaza (Netherlands)	-	459 763	-	459 763	567 287	-	(107 524)	(107 524)
Construction and equipping of classrooms, Gaza (Netherlands)	-	115 973	-	115 973	360 575	-	(244 602)	384 565
Construction and equipping of classrooms, Gaza (Norway)	-	-	-	-	323 332	-	(323 332)	(185 756)
Equipment and materials for literacy courses, Women's Programme Centre, Gaza (Finland)	-	-	-	-	2 125	-	(2 125)	50 330
Lebanon polyclinic (France)	-	100 000	-	100 000	-	-	100 000	100 000
Upgrading of schools, West Bank (Norway)	-	2 336 985	-	2 336 985	-	-	2 336 985	2 336 985
Various projects, Agency-wide (Japan)	-	4 450 000	-	4 450 000	558 016	-	3 891 984	3 891 984
Public health, Lebanon and West Bank (Italy)	-	3 594 771	-	3 594 771	-	-	3 594 771	3 594 771
Upgrading of Joubar Health Centre, Syrian Arab Republic (Germany)	-	17 718	-	17 718	-	-	17 718	17 718
Projects in Lebanon, Syrian Arab Republic and Jordan	-	1 722 183	-	1 722 183	308 155	-	1 414 028	1 414 028

Project	Opening balance 1 January 1994		Contributions		Expenditure		Surplus/ (deficit) for period	Fund adjustment a/	Fund balance 31 December 1995
	In cash	In kind	Total	In cash	In kind	Total			
Programme, Lebanon (Switzerland)	-	-	685 000	230 000	-	230 000	455 000	-	455 000
Shelter rehabilitation, Gaza Strip (USAID)	-	-	3 670 164	3 643 620	-	3 643 620	26 544	-	26 544
Various projects, Jordan (Canada)	-	-	-	4 591	-	4 591	(4 591)	-	(4 591)
Shelter rehabilitation, Gaza Strip (Sweden) (USAID)	-	-	1 053 966	937 238	-	937 238	116 728	-	116 728
Graduate training programme (Ireland)	-	-	245 434	102 379	-	102 379	143 055	-	143 055
Community programme and kindergarten (Syrian Arab Republic) (Deutsche Stiftung)	-	-	61 151	13 261	-	13 261	47 890	-	47 890
Expansion of family health programme, Gaza (Overseas Development Agency (ODA), United Kingdom)	-	-	57 706	-	-	-	57 706	-	57 706
Siblin Training Centre (United States)	-	-	156 845	-	-	-	156 845	-	156 845
Various projects in Jordan and Syrian Arab Republic (United States)	-	-	843 155	4 722	-	4 722	838 433	-	838 433
Projects in Gaza, Jordan and Syrian Arab Republic (Japan)	-	-	6 500 000	-	-	-	6 500 000	-	6 500 000
Projects in Jordan and Siblin Training Centre, Lebanon (United States)	-	-	360 560	-	-	-	360 560	-	360 560
Income-generation programme, Gaza (Italy)	-	-	310 559	-	-	-	310 559	-	310 559
Waste-water project, Gaza (USAID)	-	-	1 500 000	1 073 762	-	1 073 762	426 238	-	426 238
Total	4 028 041	97 933 830	97 933 830	60 936 658	-	60 936 658	36 997 172	1 050 149	42 075 162

a/ Adjustments relating to prior years' expenditure.

STATEMENT XIX
PEACE IMPLEMENTATION PROGRAMS
Assets and liabilities as at 31 December 1995
(United States dollars)

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance 31 January 1995
Loans to small-scale enterprises in the Occupied Territory (Norway)	1 999 985	-	1 999 985	-	-	-	-	-	-	1 999 985
Solidarity group and micro-enterprise lending in the Occupied Territory (Norway)	149 985	-	149 985	-	-	-	-	-	-	149 985
Upgrading of Weirab Camp library (Syrian Arab Republic) (Deutsche Stiftung)	69 930	-	69 930	-	-	-	-	-	-	69 930
Assistance to Palestinian children and youth, Gaza and West Bank	12 763	-	12 763	-	-	-	-	-	-	12 763
Experts for environmental affairs, Gaza	25 434	-	25 434	-	-	-	-	-	-	25 434
Shelter rehabilitation, Lebanon (United States)	1	-	1	-	-	-	-	-	-	1
Various projects, Gaza (USAID)	-	-	-	10 130	-	-	-	58 495	76 633	(76 633)
Maintenance, upgrading of equipment, reconstruction (Switzerland)	195 985	-	195 985	-	-	-	8 014	-	8 014	187 971
Renovation for special hardship cases and construction of boundaries (Netherlands)	1 564	-	1 564	-	-	-	-	-	-	1 564
Shelter rehabilitation, Gaza and West Bank (ECHO)	-	-	-	-	-	-	-	35 421	35 421	(35 421)
Construction of four schools, Gaza (Belgium)	650 642	-	650 642	-	-	-	21 015	-	21 015	629 627
Rehousing projects, Lebanon (Denmark)	449 042	-	449 042	-	-	-	-	-	-	449 042
Various health projects, Gaza and West Bank (Finland)	291 471	-	291 471	290	-	-	46 483	-	46 773	244 698
Various projects, Gaza and West Bank (Japan)	5 385 327	-	5 385 327	153 077	-	-	42 594	-	195 671	5 189 656
Clinical supervisor's courses, Gaza and West Bank (AFHEDA)	14 596	-	14 596	-	-	-	-	-	-	14 596

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 January 1985
Rehousing of displaced refugees, Lebanon (France)	-	-	-	-	-	-	-	-	-	-
Community Centre, Shu'fat, West Bank (Germany)	164 110	-	164 110	27 087	-	-	-	-	27 087	137 043
Support to small and medium-scale enterprises (Germany)	-	382 078	382 078	-	-	-	-	171 219	171 219	210 858
Various projects for Jericho Area, Lebanon and Syrian Arab Republic	479 837	-	479 837	37 488	-	-	-	-	37 488	442 349
Maintenance, construction and equipment (Sweden)	176 368	-	176 368	-	-	-	-	-	-	176 368
Graduate training programme	-	-	-	-	-	-	-	1	1	(1)
Aerial mapping of Middle Camps, Gaza (Australia)	647 512	308 273	955 785	5 362	-	-	1 974	-	7 336	948 449
Upgrading of equipment for women's programme centres, West Bank (AFPMO)	-	-	-	-	-	-	11 810	52 276	64 086	(64 086)
Lending/community banking income (income generation)	-	-	-	-	-	-	-	-	-	-
Medical aid for Palestinians (MAP), Gaza (United Kingdom)	32 204	-	32 204	-	-	-	-	-	-	32 204
Construction projects in Syrian Arab Republic, Lebanon and Jordan	326 868	-	326 868	-	-	-	9 218	-	9 218	317 650
Upgrading of equipment at Rafah Health Centre (Australia)	13 396	-	13 396	-	-	-	1 194	-	1 194	12 202
Various projects (Italy)	227 734	-	227 734	-	-	-	18 828	-	18 828	208 906
Shelter rehabilitation, Lebanon (Canada)	455 851	-	455 851	-	-	-	-	-	-	455 851
Development of Women's Programme Centre, Khan Bahieh Camp, Syrian Arab Republic	8 281	-	8 281	-	-	-	1 372	-	1 372	6 909
Women's Programme Centre, Rafah (Belgium)	185 298	-	185 298	-	-	-	14 140	-	14 140	171 158
Income-generating projects, Gaza and West Bank (Norway)	281 284	952 548	1 233 833	-	-	-	-	-	-	1 233 833
Health, education and relief projects (Saudi Arabia)	-	-	-	172 670	-	-	125 911	2 013 890	2 312 471	(2 312 471)

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 January 1995
Equipping maternal and child health care centre, Zarqa, Jordan	300 668	-	300 668	-	-	-	10 963	-	10 963	289 705
Bureij Women's Programme Centre, Gaza	55 240	-	55 240	-	-	-	4 344	-	4 344	50 896
Wearing aids for Palestine refugees, Gaza (Deutsche Stiftung)	-	-	-	-	-	-	-	-	-	-
Various projects, Agency-wide (United States)	2 275 058	-	2 275 058	-	-	-	7 378	-	7 378	2 267 680
UNRWA Museum, Gaza (Consul General of France)	-	-	-	-	-	-	-	-	-	-
Asphalting of roads and pathways, Rafanidia Training Centre, West Bank (Italy)	64 520	-	64 520	9 075	-	-	-	-	9 075	55 445
Public health laboratory, West Bank, and polyclinic, Lebanon (Italy)	1 557 832	-	1 557 832	-	-	-	-	-	-	1 557 832
Provision of temporary housing, Jericho (Netherlands)	6 878	-	6 878	-	-	-	-	-	-	6 878
Construction of two health centres, Gaza (Luxembourg)	646 418	-	646 418	11 854	-	-	32 708	-	44 562	601 856
Construction and equipping of Women's Programme Centre, Qabr Basit, Syrian Arab Republic	154 245	-	154 245	-	-	-	-	-	-	154 245
Construction and equipping of four schools, Gaza (Netherlands)	1 100 768	-	1 100 768	-	-	-	2 586	-	2 586	1 098 182
Various school construction, West Bank and Gaza	4 104 094	-	4 104 094	19 863	-	-	18 236	-	18 099	4 065 895
Upgrading of equipment, Lebanon and Jordan (United States)	82 842	-	82 842	496	-	-	9 733	-	10 229	72 413
Various projects, Jordan (United States)	76 251	-	76 251	-	-	-	13 920	-	13 920	64 331
Women's Programme Centre, Jordan (Deutsche Stiftung)	5 102	-	5 102	-	-	-	581	-	581	4 521
Services to Palestinian Authorities	12 894	-	12 894	-	-	-	-	-	-	12 894
Construction and equipping of five women's programme centres, Gaza (Netherlands)	-	-	-	239	-	-	5 735	101 550	107 574	(107 524)

Project	Cash on hand and in bank	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods-in-transit	Due to General Fund	Total liabilities	Fund balance 31 January 1995
Construction and equipping of classrooms, Gaza (Netherlands)	391 183	-	391 183	221	-	-	6 597	-	6 618	384 565
Construction and equipping of classrooms, Gaza (Norway)	-	-	-	-	-	-	-	185 756	185 756	(185 756)
Equipment and materials for literacy courses, Women's Programme Centre, Gaza (Finland)	52 353	-	52 353	-	-	-	2 023	-	2 023	50 330
Lebanon polyclinic (France)	100 000	-	100 000	-	-	-	-	-	-	100 000
Upgrading of schools, West Bank (Norway)	2 336 985	-	2 336 985	-	-	-	-	-	-	2 336 985
Various projects, Agency-wide (Japan)	3 830 928	204 721	4 043 649	-	-	-	151 665	-	151 665	3 891 984
Public health, Lebanon and West Bank (Italy)	3 594 771	-	3 594 771	-	-	-	-	-	-	3 594 771
Upgrading of Joubar Health Centre, Syrian Arab Republic (Germany)	17 718	-	17 718	-	-	-	-	-	-	17 718
Projects in Lebanon, Syrian Arab Republic and Jordan	1 254 975	186 468	1 441 343	-	-	-	27 315	-	27 315	1 414 028
Programme in Lebanon (Switzerland)	558 786	-	558 786	103 786	-	-	-	-	103 786	455 000
Shelter rehabilitation, Gaza Strip (USAID)	26 216	352 690	378 906	352 299	-	-	63	-	352 362	36 544
Various projects, Jordan (Canada)	-	-	-	-	-	-	-	4 591	4 591	(4 591)
Shelter rehabilitation, Gaza Strip (Sweden) (USAID)	262 541	-	262 541	145 813	-	-	-	-	145 813	116 728
Graduate training programme (Ireland)	155 122	-	155 122	12 067	-	-	-	-	12 067	143 055
Community programme and kindergarten (Syrian Arab Republic) (Deutsche Stiftung)	47 890	-	47 890	-	-	-	-	-	-	47 890
Expansion of family health programme, Gaza (Overseas Development Agency (ODA), United Kingdom)	57 706	-	57 706	-	-	-	-	-	-	57 706
Siblin Training Centre (United States)	156 845	-	156 845	-	-	-	-	-	-	156 845

Project	Cash on hand and in banks	Pre- payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry- forwards	Provision for goods- in-transit	Due to General Fund	Total liabilities	Fund balance 31 January 1995
Various projects, Jordan and Syrian Arab Republic (United States)	838 433	-	838 433	-	-	-	-	-	-	838 433
Projects in Gaza, Jordan and Syrian Arab Republic (Japan)	6 500 000	-	6 500 000	-	-	-	-	-	-	6 500 000
Projects in Jordan and Siblin Training Centre, Lebanon (United States)	360 560	-	360 560	-	-	-	-	-	-	360 560
Income-generation programme, Gaza (Italy)	310 559	-	310 559	-	-	-	-	-	-	310 559
Waste-water projects, Gaza (USAID)	848 516	-	848 516	-	-	-	422 278	-	422 278	426 238
Total	44 400 285	2 386 779	46 787 064	1 069 825	-	-	1 018 678	2 623 199	4 711 702	42 075 362

PEACE IMPLEMENTATION PROGRAMME

Report on cash contributions as at 31 December 1995

Donor	Currency	Local currency		United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments</u>						
<u>Australia</u>						
Construction/equipping of Health Centre, Camp No. 1, Nablus, West Bank	\$	204 100	204 100	204 100	0	204 100
Establishment of dental clinic, Maghazi Health Centre, Gaza	\$	89 600	89 600	89 600	0	89 600
Income-generation (loans to small-scale enterprises), Gaza	\$	422 400	422 400	422 400	0	422 400
Poverty alleviation, West Bank	\$	300 000	300 000	300 000	0	300 000
Sewerage and drainage, Deir El-Balah camp and municipality, Gaza	\$	250 000	250 000	250 000	0	250 000
Upgrading of medical equipment, Khan Younis Health Centre, Gaza	\$	107 701	107 701	107 701	0	107 701
Upgrading of medical equipment, Rafah Health Centre, Gaza	\$	71 354	71 354	71 354	0	71 354
<u>Belgium</u>						
Balance at 1 January 1994: construction/equipping of four schools, Gaza	\$	1 538 562	1 538 562	1 538 562		1 538 562
Balance at 1 January 1995: second half of 1993 pledge	\$	1 683 213	1 683 213	1 683 213	0	1 683 213
Balance at 1 January 1994: construction/equipping/three-year operating costs of Women's Programme Centre, Rafah, Gaza	\$	254 953	254 953	254 953	0	254 953

Donor	Local currency		United States dollars			
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
Balance at 1 January 1995: construction/equipping of a women's programme centre	\$	154 245	154 245	154 245	0	154 245
Canada						
Balance at 1 January 1994: UNRWA/UNICEF/UNDP project for children and youth	\$	55 000	55 000	55 000	0	55 000
Pledge of \$130,714	\$	75 714	75 714	75 714	0	75 714
Upgrading of Sbeineh and Yarmouk health centres	Can\$	694 956	694 956	507 267	0	507 267
Construction/equipping of Sukhneh School, Jordan	Can\$	894 956	894 956	653 220	0	653 220
Shelter rehabilitation, Lebanon	Can\$	620 000	619 958	455 851	31	455 882
Mother and child project, Zarqa, Jordan	Can\$	680 000	680 000	496 318	0	496 318
Centre for disabled, Jordan	\$	19 714	0	0	19 714	19 714
Contribution by Canadian Embassy in Jordan	\$	12 480	0	0	12 480	12 480
Denmark						
Balance at 1 January 1994: rehousing projects, Lebanon	\$	487 805	487 805	487 805	0	487 805
Finland						
Projects in Gaza and West Bank	\$	692 557	692 557	692 557	0	692 557
France						
Radiological unit, Beirut; polyclinic, Lebanon	\$	100 000	100 000	100 000	0	100 000
Rehousing of displaced Palestinians, Lebanon	F	600 000	600 000	103 448	0	103 448
Construction of UNRWA museum, Gaza	\$	55 556	55 556	55 556	0	55 556

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
Germany						
Balance at 1 January 1995: establishment of community centre, Shu'fat	DM	847 000	390 550	258 642	319 196	577 838
Interest February-December 1995	\$	8 865	8 865	8 865	0	8 865
Balance at 1 January 1995: income-generation in Gaza and West Bank	DM	847 000	390 550	258 642	319 196	577 838
Interest February-December 1995	\$	5 789	5 789	5 789	0	5 789
Balance at 1 January 1995: feasibility study for sewerage	DM	262 000	117 165	77 593	101 283	178 876
Balance at 1 January 1995: rehousing of displaced refugees	DM	524 000	234 330	155 185	202 566	357 751
Balance at 1 January 1995: construction/equipping of co-educational school	DM	960 000	429 605	284 507	370 906	655 413
Interest February-December 1995	\$	18 131	18 131	18 131	0	18 131
Solidarity group lending programme, Gaza	DM	267 366	0	0	186 969	186 969
Shelter rehabilitation, Gaza	DM	888 912	0	0	621 617	621 617
Construction of 15 classrooms and a laboratory, Jerusalem	DM	295 960	0	0	206 965	206 965
Small and micro-enterprise training, Gaza	DM	329 434	0	0	230 373	230 373
Internal sewerage system, Mia Mia Camp	DM	163 358	0	0	114 236	114 236
Rehabilitation of water supply system, Dbayeh Camp, Lebanon	DM	132 186	0	0	92 438	92 438
Construction/furnishing of 18 classrooms	DM	942 746	0	0	659 263	659 263

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
Balance at 1 January 1995: upgrading of Joubar Health Centre	DM	51 210	25 605	16 957	17 906	34 863
Interest February-December 1995	\$	761	761	761	0	761
Construction of pathways and drains, Al Mufti Camp	DM	76 032	0	0	53 169	53 169
Shelter repair and reconstruction, Jordan	DM	79 554	0	0	55 632	55 632
Computer laboratory at Kraymeh and Waqqas preparatory schools	DM	139 428	0	0	97 502	97 502
Construction of emergency sewerage and drainage works	DM	1 185 024	0	0	828 688	828 688
<u>Ireland</u>						
Graduate recruitment programme in the Occupied Territory	\$	143 710	143 710	143 710	0	143 710
Graduate recruitment programme in the Occupied Territory	\$	245 434	245 434	245 434	0	245 434
<u>Italy</u>						
Medical supplies	\$	626 850	626 850	626 850	0	626 850
Establishment of a central public health laboratory, West Bank	Lit	1 000 000 000	1 000 000 000	653 595	0	653 595
Education, health and housing programmes	Lit	4 500 000 000	4 500 000 000	2 941 176	0	2 941 176
Income-generation programme, Gaza	Lit	500 000 000	500 000 000	310 559	0	310 559
<u>Japan</u>						
Balance at 1 January 1994: improvement of living conditions/housing	\$	16 500 000	16 500 000	16 500 000	0	16 500 000

Donor	Local currency		United States dollars			
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Interest for 10 months, 1994, and 4 months, 1995	\$	588 468	688 468	688 468	0	588 468
Income-generating projects, Gaza and West Bank; vehicles, Jordan; shelters for special hardship cases, Jordan; Shemali health centre, Lebanon	\$	4 450 000	4 450 000	4 450 000	0	4 450 000
Projects in Gaza, Jordan, Lebanon, Syrian Arab Republic and West Bank	\$	6 500 000	6 500 000	6 500 000	0	6 500 000
Kuwait						
Repatriation of Palestinians from the Sinai to Tel El-Sultan	\$	1 000 000	0	0	1 000 000	1 000 000
Luxembourg						
Construction/equipping of two health centres, Beit Hanoun and Khan Younis, Gaza	\$	1 222 000	1 000 000	1 000 000	222 000	1 222 000
Netherlands						
Solidarity group guaranteed lending	\$	13 246	13 246	13 246	0	13 246
Temporary housing in Jericho, West Bank	f.	970 000	970 000	551 136	0	551 136
Construction/equipping of four schools, Gaza	f.	2 738 000	2 738 000	1 555 682		1 555 682
Balance at 1 January 1995: second half of 1994 pledge	f.	2 738 000	2 738 000	1 755 128	0	1 755 128
Interest to 31 December 1995	f.	29 410	29 410	29 410	0	29 410
Construction/equipping of five women's programme centres, Gaza	f.	777 000	777 000	459 763		459 763
Balance at 1 January 1995: second half of 1994 pledge	f.	777 000	0	0	482 609	482 609
Interest to 31 December 1995	\$	14 189	14 189	14 189	0	14 189

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
Transferred from capital and special projects programme	\$	101 784	101 784	101 784	0	101 784
Projects in Jordan, Lebanon and Syrian Arab Republic	f.	3 000 000	3 000 000	1 714 286	0	1 714 286
New Zealand						
Women's Programme Centre, Bureij, Gaza	S	2 033 794	2 033 794	173 829	0	173 829
Norway						
Loans to small-scale enterprises, occupied territories	\$	1 999 985	1 999 985	1 999 985	0	1 999 985
Solidarity-group and micro-enterprise lending, occupied territories	\$	149 985	149 985	149 985	0	149 985
Income-generating projects, Gaza	S	16 168 149	16 168 149	1 381 893	0	1 381 893
Balance at 1 January 1995: balance of 1991 pledge	\$	376 680	0	0	376 680	376 680
Upgrading of 18 schools, West Bank	\$	2 336 985	2 336 985	2 336 985	0	2 336 985
Saudi Arabia (through Saudi Fund for Development)						
Balance at 1 January 1995: projects in Gaza and West Bank	\$	20 000 000	6 726 283	6 726 283	13 273 717	20 000 000
Sweden						
Construction/equipping of boys'/girls' school, Camp No. 1, Nablus, West Bank	S	2 925 000	2 925 000	250 000	0	250 000
Comprehensive maintenance of 20 schools, Gaza	\$	5 850 000	5 850 000	500 000	0	500 000
Comprehensive maintenance of 20 schools, Gaza	SKr	3 999 997	3 999 997	521 534		521 534

Donor	Currency	Local currency		United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income
Governments (continued)						
Construction/equipping of boys'/girls' school, Camp No. 1, Nablus, West Bank	SKr	2 000 002	2 000 002	260 768		260 768
Balance at 1 January 1995: comprehensive maintenance of 20 schools, Gaza	SKr	8 205 948	2 799 974	377 724	810 491	1 188 215
Balance at 1 January 1995: construction/equipping of boys'/girls' school, Camp No. 1, Nablus, West Bank	SKr	4 102 974	1 000 000	134 590	465 213	599 803
Balance at 1 January 1995: comprehensive maintenance of 20 schools, Gaza	SKr	286 046	0	0	42 885	42 885
For PIP II	SKr	15 000 000	7 500 000	1 033 058	1 124 438	2 157 496
Interest 8 May-30 December 1995	\$	20 908	20 908	20 908	0	20 908
Switzerland						
Balance at 1 January 1995: construction/equipping of two schools, Beddawi, Lebanon	\$	685 000	685 000	685 000	0	685 000
United Kingdom						
Labour-intensive projects	£	2 000 000	0	0	3 076 923	3 076 923
Expansion of family health, Gaza	£	362 491	0	0	557 678	557 678
Expansion of family planning programme	\$	57 706	57 706	57 706	0	57 706
United States						
Waste-water project, Gaza	\$	11 000 000	1 500 000	1 500 000	9 500 000	11 000 000
Rehabilitating shelters for displaced refugees	\$	1 500 000	1 500 000	1 500 000	0	1 500 000
Balance at 1 January 1994: projects in Gaza	\$	3 150 000	3 150 000	3 150 000		3 150 000

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
Balance at 1 January 1995:						
projects in Gaza	\$	2 142 000	2 046 170	2 046 170	95 830	2 142 000
Construction of a health centre, Homs Camp, Syrian Arab Republic	\$	225 000	225 000	225 000	0	225 000
Construction of shelters/housing for 120 refugee families, Neirab Camp, Syrian Arab Republic	\$	1 679 290	1 679 290	1 679 290	0	1 679 290
Four paramedic courses, Gaza and West Bank	\$	17 760	17 760	17 760	0	17 760
Construction/equipping of vocational training workshop, Damascus Training Centre, Syrian Arab Republic	\$	128 397	128 397	128 397	0	128 397
Construction/equipping of two schools, Marka Camp, Jordan	\$	1 433 000	1 433 000	1 433 000	0	1 433 000
Training of learning-disabled students, Jordan	\$	50 000	50 000	50 000	0	50 000
Upgrading of Wadi Seer Training Centre, Jordan	\$	235 900	235 900	235 900	0	235 900
Projects in Lebanon and Jordan	\$	361 512	361 512	361 512	0	361 512
Projects in Jordan	\$	541 532	541 532	541 532	0	541 532
Additional contribution	\$	1 030 000	38 164	38 164	991 836	1 030 000
Maintenance of schools/playgrounds and boundary walls	\$	4 000 000	1 232 000	1 232 000	2 768 000	4 000 000
Shelter rehabilitation, Gaza	\$	4 000 000	400 000	400 000	3 600 000	4 000 000
Loans to small-scale enterprises, Gaza	\$	4 000 000	2 000 000	2 000 000	2 000 000	4 000 000
Upgrading of Sibling Training Centre, Lebanon	\$	313 690	156 845	156 845	156 845	313 690

Donor	Local currency		United States dollars			
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Governments (continued)</u>						
Projects in Jordan and Syrian Arab Republic	\$	1 686 310	843 155	843 155	843 155	1 686 310
Projects in training centres, Jordan and Lebanon	\$	721 120	360 560	360 560	360 560	721 120
Total for Governments				84 607 885	46 258 990	130 866 875
<u>Intergovernmental organizations</u>						
AGFUND, Saudi Arabia						
Balance at 1 January 1995:						
upgrading of women's programme centres, Occupied Territory	\$	126 000	60 000	60 000	66 000	126 000
Construction/equipping of diesel workshop at Kalandia Training Centre, West Bank	\$	70 000	0	0	70 000	70 000
Construction/equipping of diesel workshop at Kalandia Training Centre, West Bank	\$	50 000	0	0	50 000	50 000
European Community						
Balance at 1 January 1994:						
shelter rehabilitation, Gaza and West Bank	ECU	1 440 000	1 440 000	1 674 419		1 674 419
Balance at 1 January 1995:						
shelter rehabilitation, Gaza and West Bank	ECU	153 243	153 243	204 324	0	204 324
Construction/equipping of schools and classrooms, Gaza and West Bank	ECU	4 481 500	4 481 500	5 471 917		5 471 917
Balance at 1 January 1995:						
construction	ECU	5 518 500	4 191 500	5 493 447	1 739 187	7 232 634
Construction of sewer and water network	ECU	5 000 000	0	0	6 553 080	6 553 080
Total for intergovernmental organizations				12 904 107	8 478 267	21 382 374

Donor	Currency	Local currency		United States dollars		
		Pledged	Received	Received	Outstanding	Anticipated income
<u>Non-governmental organizations</u>						
APHEDA, Australia						
Bethlehem and Gaza training programmes	\$	27 300	27 300	27 300	0	27 300
Part of pledge for 1994-1996	\$	44 444	21 900	21 900	22 544	44 444
AUSTCARE (Australian Care for Refugees)						
Upgrading of medical equipment, Gaza	\$	41 976	41 976	41 976	0	41 976
Deutsche Stiftung						
Upgrading of central library, Neirab Camp, Aleppo, Syrian Arab Republic	DM	100 000	100 000	69 930	0	69 930
Development of women's programme in Khan Eshieh Camp, Syrian Arab Republic	DM	25 000	25 000	14 970	0	14 970
Hearing aids, Gaza	DM	20 000	20 000	12 121	0	12 121
Establishment of nursery and kindergarten, Baqa'a Women's Programme Centre, Jordan	DM	50 000	50 000	33 557	0	33 557
Establishment of kindergarten, Khan Eshieh Women's Programme Centre, Syrian Arab Republic	DM	30 000	30 000	21 583	0	21 583
Establishment of alliance community programme, Syrian Arab Republic	DM	55 000	55 000	39 568	0	39 568
Medical Aid for Palestinians (United Kingdom)						
Procurement of teaching materials, Gaza College of Nursing	\$	19 972	19 972	19 972	0	19 972
Salary of clinical tutor, Gaza College of Nursing	\$	15 000	15 000	15 000	0	15 000

Donor	Local currency		United States dollars			
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
<u>Non-governmental organizations</u>						
(continued)						
Salary of clinical tutor, Gaza College of Nursing	\$	14 985	14 985	14 985	0	14 985
Total for non-governmental organizations				332 862	22 544	355 406
Total cash contributions, Peace Implementation Programme				97 844 854	54 759 801	152 604 655

STATEMENT XX

HEADQUARTERS RELOCATION TO GAZA

Income and expenditure for the biennium ended 31 December 1995

(United States dollars)

Project	Opening balance 1 January 1994		Contributions		Expenditure		Surplus/ (deficit) for period	Fund adjustment ^{a/}	Fund balance 31 December 1995
	In cash	In kind	Total	In cash	In kind	Total			
Cost of the move to Gaza	7 041 082	-	7 041 082	3 522 117	-	3 522 117	3 518 965	-	3 518 965
Total	-	-	7 041 082	3 522 117	-	3 522 117	3 518 965	-	3 518 965

^{a/} Adjustment relating to prior years' expenditure.

STATEMENT XX1

HEADQUARTERS RELOCATION TO GASA

Assets and liabilities as at 31 December 1995

(United States dollars)

Project	Cash on hand and in banks	Pre-payments	Total assets	Accounts payable	Provision for unliquidated obligations	Provision for carry-forwards	Provision for goods in transit	Due to General Fund	Total liabilities	Fund balance as at 31 December 1995
Cost of the move to Gaza	3 548 025	2 307	3 550 332	19 070	-	-	12 297	-	31 367	3 518 965
Total	3 548 025	2 307	3 550 332	19 070	-	-	12 297	-	31 367	3 518 965

SCHEDULE 16

HEADQUARTERS RELOCATION TO GAZA

Report on cash contributions as at 31 December 1995

Donor	Local currency			United States dollars		
	Currency	Pledged	Received	Received	Outstanding	Anticipated income
Belgium	\$	30 000	30 000	30 000	0	30 000
Japan						
Construction of headquarters premises in Gaza and Amman	\$	2 000 000	2 000 000	2 000 000	0	2 000 000
Netherlands						
Move of headquarters to Gaza	£.	2 000 000	2 000 000	1 242 236	0	1 242 236
Portugal						
Transfer of headquarters to Gaza	\$	15 000	15 000	15 000	0	15 000
Sweden						
Relocation from Vienna to Gaza and Amman	SKr	4 900 000	4 900 000	753 847	0	753 847
Turkey						
Pledging Conference	\$	25 000	0	0	25 000	25 000
United Kingdom						
Move to Gaza	\$	1 000 000	1 000 000	1 000 000	0	1 000 000
United States						
Second contribution for move of headquarters	\$	1 000 000	1 000 000	1 000 000	0	1 000 000
Relocating headquarters to region	\$	1 000 000	1 000 000	1 000 000	0	1 000 000
Total				7 041 083	25 000	7 066 083

STATEMENT XXII

AREA STAFF PROVIDENT FUND

Income distribution account for the biennium
ended 31 December 1995

(United States dollars)

1993		1995
69 030 524	Opening balance	77 638 015
	<u>Deduct:</u>	
	Interest credited to participants' accounts	67 169 396
<u>128 421 460</u>		<u>10 468 619</u>
(59 390 936)		
	<u>Add:</u>	
142 134 690	Net investment income (schedule 16)	85 999 707
831 787	Income from loans	424 755
<u>142 966 477</u>		<u>86 424 462</u>
	<u>Less:</u>	
865 511	General administration expenses	1 019 819
261 102	Loan scheme administration expenses	365 458
<u>1 126 613</u>		<u>1 385 277</u>
<u>141 839 864</u>	Net income for the biennium	<u>85 039 185</u>
82 448 928		95 507 804
	<u>Deduct:</u>	
	Interest paid on credits withdrawn during the biennium	3 978 080
<u>4 810 913</u>		<u>91 529 724</u>
<u>77 638 015</u>	Closing balance	<u>77 638 015</u>

STATEMENT XXIII

AREA STAFF PROVIDENT FUND

Unallocated surplus account for the biennium ended 31 December 1995

(United States dollars)

1993	1995
<u>2 886</u>	<u>2 886</u>
Closing balance	

STATEMENT XXIV

AREA STAFF PROVIDENT FUND

Assets and liabilities as at 31 December 1995

(United States dollars)

1993		1995
ASSETS		
	Investments:	
187 514 929	Baring International, London	190 387 306
0	Bank Austria, Vienna	30 034 874
104 563 407	Creditanstalt Bankverein, Vienna	0
97 153 744	Fiduciary Trust, London	187 695 648
94 385 338	Paribas Asset Management, Paris	171 622 349
95 408 789	Warburg Asset Management, London	0
0	Deutsche Bank, Frankfurt	80 629 675
114 216 509	WorldInvest, London	0
33 977 786	Lombard Odier & Cie, Geneva	37 960 962
0	State Street, Paris	41 023 293
301 518	Security lending/cash	802 192
727 522 020	Total	740 156 299
LIABILITIES		
	Continuing participants' credits:	
155 802 984	Gaza and Cairo	158 255 586
53 777 056	Lebanon	58 409 593
48 963 472	Syrian Arab Republic	52 394 495
88 161 626	West Bank	86 115 476
200 833 296	Jordan	204 449 163
4 357 882	UNRWA headquarters branch, Amman	5 748 149
19 982 226	Headquarters, Vienna	13 327 463
571 878 542		578 699 925
	Retirees' credits:	
20 390 609	Gaza and Cairo	19 565 278
1 256 273	Lebanon	570 836
26 804 469	Syrian Arab Republic	15 950 508
14 109 171	West Bank	12 744 168
4 171 015	Jordan	4 326 701
1 208 487	UNRWA headquarters branch, Amman	1 307 449
6 389 281	Headquarters, Vienna	8 065 360
74 329 305		62 530 300

1993		1995
3 787 683	Ex-participants' credits	7 509 276
(114 411)	Due from UNRWA General Fund	(115 812)
77 638 015	Income available for distribution	91 529 724
	(statement XXII)	
2 886	Unallocated surplus (statement XXII)	2 886
81 314 173		98 926 074
727 522 020	Total	740 156 299

AREA STAFF PROVIDENT FUND

Investments and investment income for the biennium ended 31 December 1995

(United States dollars)

	Baring International, London	Bank Austria, Vienna	Creditanstalt Bankverein, Vienna	Fiduciary Trust, London	Paribas Asset Management, Paris	Warburg Asset Management, London	Deutsche Bank, Frankfurt	WorldInvest, London	Lombard Odier & Cie, Geneva	State Street, Paris	Security lending/ cash	Total
Investments as at 1 January 1994	187 514 929	0	104 563 407	97 153 744	94 385 338	95 408 789	0	114 216 509	33 977 766	0	381 518	727 522 020
Add:												
Punding during the biennium	(23 342 000)	28 410 388	(102 014 746)	67 217 661	58 051 923	(101 491 571)	72 881 183	(110 768 426)	0	37 500 000	(447 014)	(74 002 602)
	184 172 929	28 410 388	2 548 661	164 371 405	152 437 261	(6 082 782)	72 881 183	3 448 083	33 977 766	37 500 000	(145 496)	653 519 418
Gross investment income	26 695 191	1 654 027	(2 447 489)	23 799 746	19 591 651	6 372 542	7 825 780	(3 208 325)	4 299 001	3 775 193	947 688	89 305 003
Deduct:												
Investment managers' fees	480 814	29 541	101 172	475 501	406 563	289 760	77 288	239 758	315 825	251 900	0	2 668 122
Net investment income	26 214 377	1 624 486	(2 548 661)	23 324 243	19 185 088	6 082 782	7 748 492	(3 448 083)	3 983 176	3 523 293	947 688	86 636 881
Investments as at 31 December 1995	190 387 306	30 034 874	0	187 695 648	171 622 349	0	80 629 675	0	37 960 962	41 023 293	802 192	740 156 299
Total net investment income as above			86 636 881									
Custody and performance measurement fees			637 174									
Income carry- forwards to income distribution account			85 999 707									

SCHEDULE 17 (continued)

AREA STAFF PROVIDENT FUND

Percentage breakdown of investment balances as at 31 December 1995

	Baring International, London	Bank Austria, Vienna	Fiduciary Trust, London	Deutsche Bank, Frankfurt	Paribas Asset Management, Paris	Lombard Odier & Cie, Geneva	State Street, Paris	Total
Europe	22	18	19	12	17	9	21	18
Pacific Basin	3	0	7	0	4	10	7	4
North America	<u>75</u>	<u>82</u>	<u>74</u>	<u>88</u>	<u>79</u>	<u>81</u>	<u>72</u>	<u>78</u>
Total	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

AREA STAFF PROVIDENT FUND

Percentage breakdown of investment by type (market value) as at 31 December 1995

	Baring International, London	Bank Austria, Vienna	Fiduciary Trust, London	Deutsche Bank, Frankfurt	Paribas Asset Management, Paris	Lombard Odier & Cie, Geneva	State Street, Paris	Total
Cash	8	6	3	2	7	4	12	6
Bonds	92	94	97	98	93	0	0	84
Equities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>96</u>	<u>88</u>	<u>10</u>
Total	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

STATEMENT XXV

VIENNA HEADQUARTERS AREA STAFF PROVIDENT FUND

Income distribution account for the biennium ended
31 December 1995

(United States dollars)

1993		1995
197 389	Opening balance	407 812
	<u>Deduct:</u>	
459 294	Interest credited to participants' accounts	586 263
(261 905)		(178 451)
	<u>Add:</u>	
712 798	Net investment income (schedule 17)	686 381
(30 408)	Exchange rate adjustments	23 960
2 763	Income from loans	3 504
685 153		713 845
	<u>Less:</u>	
4 893	General administration expenses	7 715
1 117	Loan scheme administration expenses	2 290
6 010		10 005
679 143	Net income for biennium	703 840
417 238		525 389
	<u>Deduct:</u>	
9 426	Interest paid on credits withdrawn during the biennium	95 558
407 812	Closing balance	429 831

STATEMENT XXVI

VIENNA HEADQUARTERS AREA STAFF PROVIDENT FUND

Assets and liabilities as at 31 December 1995

(United States dollars)

1993		1995
ASSETS		
	Investments:	
5 079 668	Provident Fund secretariat	5 677 901
	S57 346 800 at 10.10	
5 079 668	Total	5 677 901
LIABILITIES		
	Continuing participants' credits:	
3 963 625	S41 745 765 at 10.10	4 133 244
	Retirees' credits:	
727 500	S9 564 419 at 10.10	946 972
	Separated staff credits:	
0	S663 127 at 10.10	65 656
	Due to UNRWA General Fund	
(19 269)	S1 032 200 at 10.10	102 198
	Income available for distribution	
407 812	S4 341 293 at 10.10 (statement XXV)	429 831
5 079 668	Total	5 677 901

SCHEDULE 18

VIENNA HEADQUARTERS AREA STAFF PROVIDENT FUND

Investments and investment income for the biennium ended
31 December 1995

(United States dollars)

1993		1995
2 783 524	Investment as at 1 January 1994	5 079 668
	<u>Add:</u>	
(292 956)	US\$ exchange difference	961 222
2 490 568		6 040 890
	<u>Deduct:</u>	
1 876 302	Funding during the biennium	1 049 370
4 366 870		4 991 520
	<u>Add:</u>	
720 695	Gross investment income	698 456
	<u>Deduct:</u>	
7 897	Investment managers' fees	12 075
712 798	Net investment income	686 381
5 079 668	Investment as at 31 December 1995	5 677 901

SCHEDULE 19

AREA STAFF PROVIDENT FUND AND VIENNA HEADQUARTERS
AREA STAFF PROVIDENT FUNDGeneral administration charges as at 31 December 1995

(United States dollars)

1993		1995
	Provident Fund secretariat	
412 499	Established posts	456 746
1 666	Computer equipment	0
8 566	Travel costs	15 353
0	Temporary assistant	1 226
6 055	Other costs	2 305
428 786	Subtotal	475 630
339 514	Other manning table posts	443 494
1 722	Temporary assistant	0
17 383	Investment Advisory Committee	12 317
34 520	Interpreters	36 468
45 632	Travel costs	57 529
2 076	Entertainment expenses	2 096
771	Other charges	0
870 404		1 027 534
The above charges have been allocated to each fund based on the total credits due to participants in each fund as at 31 December 1995 with the exception of: (a) the travel costs of Staff Provident Fund representatives and (b) staff costs incurred in the fields of operation. The costs of these two items are charged to the Area Staff Provident Fund. Therefore the allocation is as follows:		
865 511	Area Staff Provident Fund	1 019 819
4 893	Vienna Headquarters Area Staff Provident Fund	7 715
870 404		1 027 534

SCHEDULE 20

AREA STAFF PROVIDENT FUND AND VIENNA HEADQUARTERS AREA
STAFF PROVIDENT FUNDLoan scheme administration charges as at 31 December 1995

(United States dollars)

1993		1995
75 669	Provident Fund Secretariat costs	83 934
172 101	Other manning costs	267 227
304	Temporary assistants	0
8 053	Travel costs	10 152
6 092	Interpreters	6 435
<u>262 219</u>		<u>367 748</u>

The above charges have been allocated to each fund based on the total credits due to participants in each fund at 31 December 1995 with the exception of: (a) the travel costs of Staff Provident Fund representatives and (b) staff costs incurred in the fields of operation. The costs of these two items are charged to the Area Staff Provident Fund. Therefore the allocation is as follows:

261 102	Area Staff Provident Fund	365 458
1 117	Vienna Headquarters Area Staff Provident Fund	2 290
<u>262 219</u>		<u>367 748</u>

SCHEDULE 21

AREA STAFF PROVIDENT FUND AND VIENNA HEADQUARTERS AREA STAFF PENSION FUND

Status of Provident Fund loan scheme as at 31 December 1995

(United States dollars)

Field office	No. of loans 1993	Amount 1993	No. of loans 1995	Amount 1995
UNRWA headquarters branch (Amman)	29	207 859	48	377 281
Gaza	1 467	7 443 846	1 976	10 258 236
Lebanon	754	3 547 953	1 049	4 995 040
Syrian Arab Republic	58	266 889	171	547 858
Jordan	2 942	18 114 139	3 167	19 042 487
West Bank	963	5 649 334	1 181	6 002 562
Headquarters (Vienna) \$	27	535 775	27	800 740
Headquarters (Vienna) S	<u>18</u>	<u>186 371</u>	<u>18</u>	<u>290 615</u>
Total	<u>6 258</u>	<u>35 952 166</u>	<u>7 637</u>	<u>42 314 819</u>
Total income from loans	\$834 550		\$426 012	
Total charges on loans	\$262 219		\$367 748	

ANNEX

Notes to the financial statements

Note 1. Summary of significant accounting policies

(a) The Agency utilizes a system of fund accounting by which it operates the following funds or types of funds:

- (i) The General Fund is for the funding of the operating costs of running the Agency's core activities, that is, its regular programmes of education, health and relief services, plus operational and common services, including general management and administration. It receives unearmarked contributions.
- (ii) Project Funds are divided into two categories: funded ongoing activities and capital and special projects. The first category covers activities which are defined as having an indefinite life and which would be funded out of the Agency's own resources in the absence of special contributions. They are treated in a manner similar to the activities covered under the General Fund. The second category is comprised of funds earmarked for construction projects or for some other capital or special projects which are usually of a non-recurrent character, such as the procurement of certain equipment. Project funds within this category which are to cover recurrent costs of extra-regular activities as proposed by the donor(s) do not represent any commitment on the part of the Agency to continue those activities if contributions cease.
- (iii) The Extraordinary Measures for Lebanon and the Occupied Territory (EMLOT) Fund is the result of merging the Lebanon Emergency Fund and the Fund for Extraordinary Measures in the Occupied Territory. It was decided to merge those two funds in 1990 because of the basic similarities in the objectives of each fund. The Lebanon Emergency Fund and the Extraordinary Measures for the Occupied Territory Fund were established in 1987 and 1988, respectively. Both funds were set up to alleviate the hardship of Palestine refugees caused by the civil unrest prevailing throughout those areas of operation.
- (iv) The Expanded Programme of Assistance (EPA) Fund was set up in 1988 in order to improve the environmental conditions of the refugee population in the Occupied Territory through, for example, better housing conditions and new or expanded sewage systems. It also aims in a limited way to provide the Agency with better facilities to run its education, health and relief programmes in the Occupied Territory.
- (v) The Peace Implementation Programme (PIP) was launched in October 1993 following the historic signing of the Declaration of Principles on Interim Self-Government Arrangements by the Palestine Liberation Organization and Israel in September 1993. The programme is replacing the Expanded Programme of Assistance, which will be gradually phased out. Thus, under PIP, the Agency has begun to undertake special construction and development projects in the West Bank and Gaza Strip to meet the needs of the Palestine refugees in education, environmental health, primary health care, income generation and social services. The programme also targets similar needs of

Palestine refugees residing in Jordan, Lebanon and the Syrian Arab Republic.

- (vi) The Gaza General Hospital Fund was launched in 1990 to construct a general hospital in Gaza Town. The hospital will provide 232 much-needed hospital beds and other health services such as outpatient, diagnostic, therapeutic and supporting services.
- (vii) The Area Staff Provident Fund was set up to provide a retirement fund for area staff members on their separation. Contributions to the fund are made both by the Agency and the area staff members themselves.

(b) A contribution that has been accepted and donated for a particular purpose and thus attributed to a specific project fund or to the Extraordinary Measures in Lebanon and the Occupied Territory Fund cannot be transferred without the donor's consent to any other fund. Nor can the Provident Fund or part of it be used for any other purpose than the one for which the fund was established. However, contributions to the General Fund which are received without restrictions regarding their use can be used, if the financial situation so permits and the Commissioner-General deems it appropriate, to fund such projects for which special donations are sought but not found. In such cases part of the contributions to the General Fund can be reallocated to other funds. The Agency's system of fund accounting provides a full identification of income and expenditure by purpose and the complete separation of the assets and liabilities of each fund. Contributions or allocations to funds other than the General Fund are attributed to individual prefixes which are kept as distinct financial and accounting entities with separate double-entry groups of accounts. Separate financial statements are prepared for these funds.

(c) The Agency's income and assets arising from contributions are recognized on the cash basis of accounting. This represents 95 per cent of the Agency's total income. However, income arising from miscellaneous sources - bank interest, exchange rate gains and other miscellaneous income - are recognized on the accrual basis of accounting. The Agency's expenditure and liabilities are recognized on the accrual basis of accounting. This is in line with the Agency's policy of basing its accounts on the premise of a going concern and on the principle of prudence. Contributions are recorded at the donor's valuation. The difference between the donor's valuation and market value, if any, is shown in the accounts as excess valuation.

(d) At 31 December 1995, pledges amounting to \$106,326,472 were outstanding as follows (in United States dollars):

	Cash	In kind	Total
Relocation of headquarters	25 000	-	25 000
General Fund	10 069 146	7 193 758	17 262 904
Funded ongoing activities	332 249	10 128 883	10 461 132
Capital and special projects	528 042	-	528 042
Emergency Measures for Lebanon and the Occupied Territory Fund	1 243 487	1 293 229	2 536 716
Expanded Programme of Assistance	800 264	11 535	811 819
Gaza General Hospital	3 557 711	8 540 210	12 097 921
Peace Implementation Programme	54 759 801	-	54 759 801
	<u>71 315 700</u>	<u>27 167 635</u>	<u>98 483 335</u>

As at 26 March 1996, \$16,693,645 of the above amount had been received (\$12,859,200 in cash and \$3,784,445 in kind).

(e) The financial period of the Agency is now two calendar years.

(f) The accounts of the Agency are maintained in United States dollars. Transactions in other currencies are translated into United States dollars at the time of the transaction, using UNRWA book exchange rates. At the end of the financial period, assets and liabilities not in United States dollars are reflected in United States dollars at the then applicable rates of exchange. Gains or losses on exchange of currencies are treated as an addition to or deduction from income.

(g) Costs for the purchases of all kinds of supplies are immediately charged to expenditure at the time the goods are received and paid for. As a consequence, stocks or inventories are not included as assets in any of the Agency's funds. However, an exception is made for the production units, the reason for which is explained below. Although the Agency's stocks and inventories are not treated as assets, stock records and strict inventory control are maintained. The approximate value of the Agency's stocks and inventories based on historical cost as at 31 December 1995 amounted to \$18.9 million.

(h) The Agency has four production units which are all meant to be self-supporting. These are the Printing Unit, which is located in Beirut, and the Embroidery Centre, the Carpentry Unit and the Contracting Section, located in Gaza. Through 1987, these units were part of the General Fund. Beginning in 1988, they were set up as separate projects to be governed by a new set of instructions (Finance Technical Instruction No. 41) which will enable management to better control them and assess their performance. For such assessment, the recording of stocks on hand is indispensable. Therefore, as an exception to the Agency's accounting policies, stocks appear as assets in the accounts of the production units. The value of such stocks is approximately 9.9 per cent of the total stockholdings of the Agency.

(i) A provision is made in the budget for separation and repatriation payments to staff members who will leave the Agency during the financial period. Reserves have not been established for separation and repatriation for future years, as such payments would be expected to be met from future income and operating reserves. The accumulated termination benefits as at 31 December 1995 are estimated at about \$130 million.

General Fund

Note 2. Accounts receivable (statement III)

Accounts receivable reported in statement III do not include claims against Governments for, inter alia, damages to Agency property amounting to \$12,217,194. They are in the nature of memorandum accounts. As the collection of these claims is considered doubtful, a provision of 100 per cent has been set up against these claims.

Note 3. Provision for unliquidated obligations (statement III)

The provision for unliquidated obligations is for budgeted items for which a contract has been issued not later than at the end of the biennium but for which the goods or services have not yet been received. This provision will be liquidated at the end of the biennium.

Note 4. Provision for goods in transit (statement III)

The provision for goods in transit is a provision for purchase orders raised prior to the year end but for which the related goods have not been received.

Note 5. Provision for carry-forwards (statement III)

The provision for carry-forwards is for items budgeted in the current year for which justification has been given that these items be charged to the current year's expenditure.

Note 6. Contingent liabilities

The Agency may have contingent liabilities of a material but undeterminable amount in respect of certain claims for subsidies by Governments. In addition, in connection with a dispute with a supplier which is still unresolved there is a contingent liability to the extent of \$225,000.

Note 7. Fixed assets

(a) Fixed assets are not reported in statement III. They are summarized below at original cost values (in United States dollars):

Vehicles (excluding those surveyed but not yet disposed of)	17 034 440
Other equipment	37 391 042
Land owned by UNRWA	219 049
Buildings on land owned by UNRWA	<u>422 631</u>
	<u>55 067 162</u>

(b) The Agency has only the right of current occupancy of buildings (schools, training centres, ration distribution centres, clinics, warehouses and other installations) constructed by it on land owned by Governments or leased from private owners. The total cost of construction of such buildings, including the cost of financing purchase of land by local governments in certain cases and of compensation to private landowners of leased land, as at 31 December 1995 was \$186,136,546.

(c) The Agency has also constructed refugee shelters at a total cost of \$23,836,519 on land owned by Governments or individuals. The legal status of these shelters is uncertain.

Area Staff Provident Funds

Note 8. Continuing participants and retirees credits (statement XXIV)

(a) The continuing participants' credits and the retirees' credits are held in United States dollars and Austrian schillings, depending on which fund the staff member has elected to join.

(b) During the biennium, investment managers State Street, Paris, Deutsche Bank, Frankfurt and Bank Austria, Vienna, were appointed. World Invest, London, Warburg Asset Management, London, and Creditanstalt Bankverein, Vienna, ceased to be managers of the Fund, making a total of seven managers for the United States dollar denominated fund.

Note 9. Investments and investment income (statements XXIV and XXVI and schedules 17 and 18)

(a) The assets of the Fund are managed by professional investment management groups. These investments are valued at cost or market value, whichever is lower. This results in valuation of \$740,156,299 for the dollar fund and \$5,677,901 for the Austrian schilling fund. However, all the investment managers based their valuations on market value which, as at 31 December 1995, was \$772,795,198 for the dollar fund and \$5,677,901 for the Austrian schilling fund.

(b) Because of the difference in valuation as well as the different accounting treatment of accrued management fees, the investment figures at year-end differ from the figures indicated by the global custodian.

Note 10. Contributions and funding - Area Staff Provident Fund (statement XXIII and schedule 17)

Funds drawn from the investment managers totalled \$73,442,000. This figure represents the difference between total Agency and participants' contributions received and payments made by the Agency on behalf of the Area Staff Provident Fund. This interrelationship is as follows for the biennium (in United States dollars):

Contributions during the biennium	73 873 637
Loan repayments	20 151 220
<u>Add:</u> Transfers, lump sum, less withdrawals and reinstatements	<u>2 334 000</u> 96 358 857
<u>Add:</u> Underfunding by the General Fund as at 1 January 1994	<u>114 411</u> 96 473 268
<u>Less:</u> Payments made from the General Fund during the biennium	<u>170 031 080</u> 73 557 812
<u>Less:</u> Funds drawn from the investment managers to the General Fund	<u>73 442 000</u>
Overfunding by the General Fund as at 31 December 1995	<u>115 812</u>

Note 11. Contributions and funding - Vienna Headquarters Area Staff Provident Fund (statement XXVI and schedule 18)

During the biennium, an amount of S10,598,647 (equivalent to \$1,049,371) was advanced by the General Fund. This figure represents the difference between total Agency and participants' contributions received and payments made by the Agency on behalf of the Vienna Headquarters Area Staff Provident Fund. This interrelationship is as follows for the biennium (in United States dollars):

Contributions during the biennium	2 190 893
Loan repayments	<u>151 304</u> 2 342 197
<u>Less:</u> Overfunding by the General Fund as at 1 January 1994	<u>19 269</u> 2 361 466
<u>Less:</u> Payments made from the General Fund during the biennium	<u>3 513 035</u> 1 151 569
<u>Less:</u> Funds drawn from the investment manager during the biennium	<u>1 049 371</u>
Overfunding by the General Fund as at 31 December 1995	<u>102 198</u>

